

SENATE MOTION

MADAM PRESIDENT:

I move that Senate Bill 16 be amended to read as follows:

- 1 Page 2, delete lines 4 through 42, begin a new paragraph and insert:
- 2 "SECTION 3. IC 3-8-1-23.6 IS ADDED TO THE INDIANA CODE
- 3 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 4 1, 2008]: **Sec. 23.6. (a) A person who runs in an election after June**
- 5 **30, 2008, for the office of township assessor under IC 36-6-5-1 must**
- 6 **have attained the certification of a level two assessor-appraiser**
- 7 **under IC 6-1.1-35.5 before taking office.**
- 8 **(b) A person who runs in an election after January 1, 2010, for**
- 9 **the office of township assessor under IC 36-6-5-1 must have**
- 10 **attained the certification of a level three assessor-appraiser under**
- 11 **IC 6-1.1-35.5 before taking office."**
- 12 Delete pages 3 through 5.
- 13 Page 6, delete lines 1 through 7.
- 14 Page 6, line 31, reset in roman "township".
- 15 Page 6, line 31, after "and" insert "**assessors (if any),**".
- 16 Page 7, line 11, after "assessor" delete "and" and insert ",
- 17 Page 7, line 11, reset in roman "and township".
- 18 Page 7, line 12, reset in roman "assessor".
- 19 Page 7, line 12, after "assessor" insert "**(if any),**".
- 20 Page 7, between lines 35 and 36, begin a new line block indented
- 21 and insert:
- 22 "**(6) Township assessors (if any),**".
- 23 Page 8, delete lines 35 through 42, begin a new paragraph and
- 24 insert:
- 25 "SECTION 7. IC 5-28-15-8, AS ADDED BY P.L.4-2005, SECTION
- 26 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1,
- 27 2008]: **Sec. 8. (a) This section applies to records and other information,**
- 28 **including records and information that are otherwise confidential,**
- 29 **maintained by the following:**
- 30 (1) The board.
- 31 (2) A U.E.A.

(3) The department of state revenue.

(4) The corporation.

(5) The department of local government finance.

(6) A county auditor.

(7) A township assessor **(if any)**.

(8) A county assessor.

(b) A person or an entity listed in subsection (a) may request a second person or entity described in subsection (a) to provide any records or other information maintained by the second person or entity that concern an individual or a business that is receiving a tax deduction, exemption, or credit related to an enterprise zone. Notwithstanding any other law, the person or entity to whom the request is made under this section must comply with the request. A person or entity receiving records or information under this section that are confidential must also keep the records or information confidential.

(c) A person or an entity that receives confidential records or information under this section and knowingly or intentionally discloses the records or information to an unauthorized person commits a Class A misdemeanor.

SECTION 8. IC 6-1.1-1-1.5, AS AMENDED BY P.L.88-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1.5. ~~(a)~~ "Assessing official" means:

(1) a township assessor **(if any)**;

(2) a county assessor; or

~~(2)~~ **(3)** a member of a county property tax assessment board of appeals.

SECTION 9. IC 6-1.1-1-22, AS AMENDED BY P.L.88-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 22. "Township assessor" ~~includes:~~

~~(1) an elected means a township assessor and~~

~~(2) a trustee assessor; elected under IC 36-6-5-1."~~

Page 9, delete lines 1 through 26.

Page 10, delete lines 2 through 42, begin a new paragraph and insert:

"SECTION 10. IC 6-1.1-3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) Except as provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is a resident of this state shall be assessed at the place where the owner resides on the assessment date of the year for which the assessment is made.

(b) Except as provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is not a resident of this state shall be assessed at the place where the owner's principal office within this state is located on the assessment date of the year for which the assessment is made.

(c) Personal property shall be assessed at the place where it is situated on the assessment date of the year for which the assessment is

made if the property is:

- (1) regularly used or permanently located where it is situated; or
- (2) owned by a nonresident who does not have a principal office within this state.

(d) If a personal property return is filed pursuant to subsection (c), the owner of the property shall provide, within forty-five (45) days after the filing deadline, a copy or other written evidence of the filing of the return to the assessor of the township in which the owner resides **or to the county assessor if there is no township assessor for the township**. If such evidence is not filed within forty-five (45) days after the filing deadline, the **township or county** assessor ~~of for the township in which area where~~ the owner resides shall determine if the owner filed a personal property return in the township **or county** where the property is situated. If such a return was filed, the property shall be assessed where it is situated. If such a return was not filed, the **township or county** assessor ~~of for the township area~~ where the owner resides shall notify the assessor of the township **or county** where the property is situated, and the property shall be assessed where it is situated. This subsection does not apply to a taxpayer who:

- (1) is required to file duplicate personal property returns under section 7(c) of this chapter and under regulations promulgated by the department of local government finance with respect to that section; or
- (2) is required by the department of local government finance to file a summary of the taxpayer's business tangible personal property returns.

SECTION 3. IC 6-1.1-3-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) If a question arises as to the proper place to assess personal property, the county assessor shall determine the place if:

- (1) two (2) or more townships in the county are served by township assessors and the conflict involves different townships which are located within the county the assessor serves: two (2) or more of those townships; or**
- (2) the conflict does not involve any other county and none of the townships in the county is served by a township assessor.**

If the conflict involves different counties, the department of local government finance shall determine the proper place of assessment.

(b) A determination made under this section by ~~a county assessor or~~ the department of local government finance is final.

(c) If taxes are paid to a county which is not entitled to collect them, the department of local government finance may direct the authorities of the county which wrongfully collected the taxes to refund the taxes collected and any penalties charged on the taxes.

SECTION 4. IC 6-1.1-3-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. Before the assessment date of each year, the county auditor shall deliver to each

township assessor **(if any) and the county assessor** the proper assessment books and necessary blanks for the listing and assessment of personal property.

SECTION 5. IC 6-1.1-3-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. Between the assessment date and the filing date of each year, the appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall furnish each person whose personal property is subject to assessment for that year with a personal property return.

SECTION 6. IC 6-1.1-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) Except as provided in subsections (b) and (d), a taxpayer shall, on or before the filing date of each year, file a personal property return with:

- (1) the assessor of each township in which the taxpayer's personal property is subject to assessment; **or**
- (2) **the county assessor if there is no township assessor for a township in which the taxpayer's personal property is subject to assessment.**

(b) The township assessor **or county assessor** may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's return if:

- (1) the taxpayer submits a written application for an extension prior to the filing date; and
- (2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.

(c) If the sum of the assessed values reported by a taxpayer on the business personal property returns which the taxpayer files with the township assessor **or county assessor** for a year exceeds one hundred fifty thousand dollars (\$150,000), the taxpayer shall file each of the returns in duplicate.

(d) ~~A taxpayer may file a consolidated return with the county assessor if: the~~

- (1) ~~a taxpayer has personal property subject to assessment in more than one (1) township in a county; and~~
- (2) ~~the total assessed value of the personal property in the county is less than one million five hundred thousand dollars (\$1,500,000); ~~A~~~~

the taxpayer filing a consolidated return shall file a single return with the county assessor and attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. ~~A taxpayer filing a consolidated return is not required to file a personal property return with the assessor of each township. A~~ The taxpayer filing a consolidated return shall provide the following: (1) the county assessor with the information necessary for the county assessor to allocate the assessed value of the taxpayer's personal property among

the townships listed on the return, including the street address, the township, and the location of the property.

~~(2) A copy of the consolidated return, with attachments, for each township listed on the return.~~

(e) The county assessor shall provide to each affected township assessor **(if any)** in the county all information filed by a taxpayer under subsection (d) that affects the township. ~~The county assessor shall provide the information before:~~

~~(1) May 25 of each year, for a return filed on or before the filing date for the return; or~~

~~(2) June 30 of each year, for a return filed after the filing date for the return.~~

~~(f) The township assessor shall send all required notifications to the taxpayer.~~

~~(g) (f)~~ The county assessor may refuse to accept a consolidated personal property tax return that does not have attached to it a schedule listing, by township, all the personal property of the taxpayer and the assessed value of the property as required under **comply with** subsection (d). For purposes of IC 6-1.1-37-7, a ~~consolidated~~ return to **which subsection (d) applies** is filed on the date it is filed with the county assessor with the schedule of personal property and assessed value **required by subsection (d)** attached.

SECTION 7. IC 6-1.1-3-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) For purposes of this section, "inventory" means:

(1) materials held for processing or for use in production;

(2) finished or partially finished goods of a manufacturer or processor; and

(3) property held for sale in the ordinary course of trade or business.

(b) For purposes of this section, "dealer" has the meaning set forth in IC 9-13-2-42.

(c) For purposes of this section, "established place of business" refers to a place of business that meets the minimum standards prescribed by the bureau of motor vehicles under rules adopted under IC 4-22-2.

(d) If the inventory owned or held by a taxpayer on the assessment date of a year does not, in the taxpayer's opinion, fairly represent the average inventory carried by the taxpayer, the taxpayer may elect to list the taxpayer's inventory for assessment on the basis of the average true tax value of the inventory owned or held by the taxpayer during the preceding calendar year, or during the portion of the preceding calendar year that the taxpayer was engaged in business.

(e) If a taxpayer elects to use the average method, the taxpayer shall notify the township assessor, **or the county assessor if there is no township assessor for the township**, of the election at the time the taxpayer files the taxpayer's personal property return. The election,

once made, is binding on the taxpayer for the tax year in question and for each year thereafter unless permission to change is granted by the department of local government finance.

(f) If a taxpayer elects to use the average method, the taxpayer shall use that method for reporting the value of all the taxpayer's inventories which are located in this state.

(g) Inventory owned by a dealer shall be assessed at the dealer's established place of business.

SECTION 8. IC 6-1.1-3-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. The township assessor, **or the county assessor if there is no township assessor for the township**, shall:

(1) examine and verify; or

(2) allow a contractor under IC 6-1.1-36-12 to examine and verify;

the accuracy of each personal property return filed with the township **or county** assessor by a taxpayer. If appropriate, the assessor or contractor under IC 6-1.1-36-12 shall compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

SECTION 9. IC 6-1.1-3-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) In connection with the activities required by section 14 of this chapter, or if a person owning, holding, possessing, or controlling any personal property fails to file a personal property return with the township **or county** assessor as required by this chapter, the township **or county** assessor may examine:

(1) the personal property of the person;

(2) the books and records of the person; and

(3) under oath, the person or any other person whom the assessor believes has knowledge of the amount, identity, or value of the personal property reported or not reported by the person on a return.

(b) After such an examination, the assessor shall assess the personal property to the person owning, holding, possessing, or controlling that property.

(c) As an alternative to such an examination, the township **or county** assessor may estimate the value of the personal property of the taxpayer and shall assess the person owning, holding, possessing, or controlling the property in an amount based upon the estimate. Upon receiving a notification of estimated value from the township **or county** assessor, the taxpayer may elect to file a personal property return, subject to the penalties imposed by IC 6-1.1-37-7.

SECTION 10. IC 6-1.1-3-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. If, from the evidence before ~~him~~, a township **or county assessor**, ~~the~~ assessor determines that a person has temporarily converted any part of ~~his~~ **the**

1 **person's** personal property into property which is not taxable under
 2 this article to avoid the payment of taxes on the converted property, the
 3 township **or county** assessor shall assess the converted property to the
 4 taxpayer.

5 SECTION 11. IC 6-1.1-3-17 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 17. (a) On or before
 7 June 1 of each year, each township assessor (**if any**) of a county shall
 8 deliver to the county assessor a list which states by taxing district the
 9 total of the personal property assessments as shown on the personal
 10 property returns filed with the **township** assessor on or before the filing
 11 date of that year and in a county with a township assessor under
 12 IC 36-6-5-1 in every township the township assessor shall deliver the
 13 lists to the county auditor as prescribed in subsection (b).

14 (b) On or before July 1 of each year, each county assessor shall
 15 certify to the county auditor the assessment value of the personal
 16 property in every taxing district.

17 (c) The department of local government finance shall prescribe the
 18 forms required by this section.

19 SECTION 12. IC 6-1.1-3-18, AS AMENDED BY P.L.219-2007,
 20 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JULY 1, 2008]: Sec. 18. (a) Each township assessor of a county (**if**
 22 **any**) shall periodically report to the county assessor and the county
 23 auditor with respect to the returns and properties of taxpayers which
 24 the township assessor has examined. The township assessor shall
 25 submit these reports in the form and on the dates prescribed by the
 26 department of local government finance.

27 (b) ~~Each year, on or before the time prescribed by the department of~~
 28 ~~local government finance, each township assessor of a county shall~~
 29 ~~deliver to the county assessor a copy of each business personal property~~
 30 ~~return which the taxpayer is required to file in duplicate under section~~
 31 ~~7(c) of this chapter and a copy of any supporting data supplied by the~~
 32 ~~taxpayer with the return.~~ Each year, the county assessor:

33 (1) shall review and may audit ~~those the business personal~~
 34 **property** returns **that the taxpayer is required to file in**
 35 **duplicate under section 7(c) of this chapter;** and

36 (2) shall determine the returns in which the assessment appears to
 37 be improper.

38 SECTION 13. IC 6-1.1-3-19 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 19. (**a**) While a county
 40 property tax assessment board of appeals is in session, each township
 41 assessor of the county (**if any**) shall make the following information
 42 available to the county assessor and the board:

43 (1) Personal property returns.

44 (2) Documents related to the returns. ~~and~~

45 (3) Any information in the possession of the **township** assessor
 46 **which that** is related to the identity of the owners or possessors of
 47 property or the values of property.

(b) Upon written request of the board, the township assessor shall furnish this information referred to in subsection (a) to any member of the board either directly or through employees of the board."

Delete pages 11 through 14.

Page 15, delete lines 1 through 25.

Page 15, line 40, reset in roman "township".

Page 15, line 40, delete "county".

Page 15, line 40, after "assessor" insert ", or the county assessor if there is no township assessor for the township,".

Page 16, delete lines 31 through 42, begin a new paragraph and insert:

"SECTION 25. IC 6-1.1-4-4.7, AS ADDED BY P.L.228-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4.7. (a) For purposes of this section, "assessor" means:

(1) a township assessor; or

(2) a county assessor who assumes the responsibility for verifying sales under 50 IAC 21-3-2(b);

(b) The department of local government finance shall provide training to township assessors, county assessors, and county auditors with respect to the verification of sales disclosure forms under 50 IAC 21-3-2.

SECTION 14. IC 6-1.1-4-12.4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12.4. (a) For purposes of this section, the term "oil or gas interest" includes but is not limited to:

(1) royalties;

(2) overriding royalties;

(3) mineral rights; or

(4) working interest;

in any oil or gas located on or beneath the surface of land which lies within this state.

(b) Oil or gas interest is subject to assessment and taxation as real property. Notwithstanding the provisions of IC 1971, 6-1.1-4-4, section 4 of this chapter, each oil or gas interest shall be assessed annually by the assessor of the township in which the oil or gas is located, or the county assessor if there is no township assessor for the township. The township or county assessor shall assess the oil or gas interest to the person who owns or operates the interest.

(c) A piece of equipment is an appurtenance to land if it is incident to and necessary for the production of oil and gas from the land covered by the oil or gas interest. This equipment includes but is not limited to wells, pumping units, lines, treaters, separators, tanks, and secondary recovery facilities. These appurtenances are subject to assessment as real property. Notwithstanding the provisions of IC 1971, 6-1.1-4-4, section 4 of this chapter, each of these appurtenances shall be assessed annually by the assessor of the

township in which the appurtenance is located, **or the county assessor if there is no township assessor for the township.** The township or county assessor shall assess the appurtenance to the person who owns or operates the working interest in the oil or gas interest.

SECTION 15. IC 6-1.1-4-12.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12.6. (a) For purposes of this section, the term "secondary recovery method" includes but is not limited to the stimulation of oil production by means of the injection of water, steam, hydrocarbons, or chemicals, or by means of in situ combustion.

(b) The total assessed value of all interests in the oil located on or beneath the surface of a particular tract of land equals the product of:

- (1) the average daily production of the oil; multiplied by
- (2) three hundred sixty-five (365); and multiplied by
- (3) the posted price of oil on the assessment date.

However, if the oil is being extracted by use of a secondary recovery method, the total assessed value of all interests in the oil equals one-half (1/2) the assessed value computed under the formula prescribed in this subsection. The appropriate township assessor (**if any**), **or the county assessor if there is no township assessor for the township**, shall, in the manner prescribed by the department of local government finance, apportion the total assessed value of all interests in the oil among the owners of those interests.

(c) The appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall, in the manner prescribed by the department of local government finance, determine and apportion the total assessed value of all interests in the gas located beneath the surface of a particular tract of land.

(d) The department of local government finance shall prescribe a schedule for township **and county** assessors to use in assessing the appurtenances described in section 12.4(c) of this chapter.

SECTION 16. IC 6-1.1-4-13.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13.6. (a) The township assessor, **or the county assessor if there is no township assessor for the township**, shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the township **or county** using guidelines determined by the department of local government finance. Not later than November 1 of the year preceding the year in which a general reassessment becomes effective, the assessor determining the values of land shall submit the values to the county property tax assessment board of appeals. Not later than December 1 of the year preceding the year in which a general reassessment becomes effective, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year preceding

the year in which the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective.

(b) The county property tax assessment board of appeals shall review the values submitted under subsection (a) and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the department of local government finance. If the county assessor ~~or township assessor~~ fails to submit land values under subsection (a) to the county property tax assessment board of appeals before November 1 of the year before the date the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before the general reassessment becomes effective, the department of local government finance shall determine the values.

(c) The county assessor shall notify all township assessors in the county **(if any)** of the values as modified by the county property tax assessment board of appeals. ~~Township assessors~~ **Assessing officials** shall use the values determined under this section.

SECTION 17. IC 6-1.1-4-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, shall either appraise the property ~~himself~~ or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the township **or county** assessor or ~~his~~ **the assessor's** authorized representative may, after first making known ~~his~~ **the assessor's or representative's** intention to the owner or occupant, enter and fully examine all buildings and structures which are located within the township ~~he serves~~ **or county** and which are subject to assessment.

SECTION 18. IC 6-1.1-4-16, AS AMENDED BY P.L.228-2005, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. (a) For purposes of making a general reassessment of real property or annual adjustments under section 4.5 of this chapter, ~~any~~ **a township assessor (if any)** and ~~any~~ **a county assessor** may employ:

- (1) deputies;
- (2) employees; and
- (3) technical advisors who are:
 - (A) qualified to determine real property values;
 - (B) professional appraisers certified under 50 IAC 15; and
 - (C) employed either on a full-time or a part-time basis, subject

- 1 to sections 18.5 and 19.5 of this chapter.
- 2 (b) The county council of each county shall appropriate the funds
- 3 necessary for the employment of deputies, employees, or technical
- 4 advisors employed under subsection (a) of this section."
- 5 Delete pages 17 through 18.
- 6 Page 19, delete lines 1 through 31.
- 7 Page 23, line 37, reset in roman "township".
- 8 Page 23, line 37, after "township" insert "**or**".
- 9 Delete pages 24 through 26, begin a new paragraph and insert:
- 10 "SECTION 37. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005,
- 11 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 12 JULY 1, 2008]: Sec. 25. (a) Each township assessor **and each county**
- 13 **assessor** shall keep the assessor's reassessment data and records current
- 14 by securing the necessary field data and by making changes in the
- 15 assessed value of real property as changes occur in the use of the real
- 16 property. The township **or county** assessor's records shall at all times
- 17 show the assessed value of real property in accordance with ~~the~~
- 18 ~~provisions of~~ this chapter. The township assessor shall ensure that the
- 19 county assessor has full access to the assessment records maintained by
- 20 the township assessor.
- 21 (b) The township assessor in a county having a consolidated city (**if**
- 22 **any**), **the county assessor if there are no township assessors in a**
- 23 **county having a consolidated city**, or the county assessor in every
- 24 other county, shall:
- 25 (1) maintain an electronic data file of:
- 26 (A) the parcel characteristics and parcel assessments of all
- 27 parcels; and
- 28 (B) the personal property return characteristics and
- 29 assessments by return;
- 30 for each township in the county as of each assessment date;
- 31 (2) maintain the electronic file in a form that formats the
- 32 information in the file with the standard data, field, and record
- 33 coding required and approved by:
- 34 (A) the legislative services agency; and
- 35 (B) the department of local government finance;
- 36 (3) transmit the data in the file with respect to the assessment date
- 37 of each year before October 1 of the year to:
- 38 (A) the legislative services agency; and
- 39 (B) the department of local government finance;
- 40 in a manner that meets the data export and transmission
- 41 requirements in a standard format, as prescribed by the office of
- 42 technology established by IC 4-13.1-2-1 and approved by the
- 43 legislative services agency; and
- 44 (4) resubmit the data in the form and manner required under this
- 45 subsection, upon request of the legislative services agency or the
- 46 department of local government finance, if data previously
- 47 submitted under this subsection does not comply with the

1 requirements of this subsection, as determined by the legislative
 2 services agency or the department of local government finance.
 3 An electronic data file maintained for a particular assessment date may
 4 not be overwritten with data for a subsequent assessment date until a
 5 copy of an electronic data file that preserves the data for the particular
 6 assessment date is archived in the manner prescribed by the office of
 7 technology established by IC 4-13.1-2-1 and approved by the
 8 legislative services agency.

9 SECTION 19. IC 6-1.1-4-27.5, AS AMENDED BY P.L.219-2007,
 10 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2008]: Sec. 27.5. (a) The auditor of each county shall establish
 12 a property reassessment fund. The county treasurer shall deposit all
 13 collections resulting from the property taxes that the county levies for
 14 the county's property reassessment fund.

15 (b) With respect to the general reassessment of real property that is
 16 to commence on July 1, 2009, the county council of each county shall,
 17 for property taxes due in 2006, 2007, 2008, and 2009, levy in each year
 18 against all the taxable property in the county an amount equal to
 19 one-fourth (1/4) of the remainder of:

20 (1) the estimated costs referred to in section 28.5(a) of this
 21 chapter; minus

22 (2) the amount levied under this section by the county council for
 23 property taxes due in 2004 and 2005.

24 (c) With respect to a general reassessment of real property that is to
 25 commence on July 1, 2014, and each fifth year thereafter, the county
 26 council of each county shall, for property taxes due in the year that the
 27 general reassessment is to commence and the four (4) years preceding
 28 that year, levy against all the taxable property in the county an amount
 29 equal to one-fifth (1/5) of the estimated costs of the general
 30 reassessment under section 28.5 of this chapter.

31 (d) The department of local government finance shall give to each
 32 county council notice, before January 1 in a year, of the tax levies
 33 required by this section for that year.

34 (e) The department of local government finance may raise or lower
 35 the property tax levy under this section for a year if the department
 36 determines it is appropriate because the estimated cost of:

37 (1) a general reassessment; or

38 (2) making annual adjustments under section 4.5 of this chapter;
 39 has changed.

40 (f) The county assessor ~~or township assessor~~ may petition the county
 41 fiscal body to increase the levy under subsection (b) or (c) to pay for
 42 the costs of:

43 (1) a general reassessment;

44 (2) verification under 50 IAC 21-3-2 of sales disclosure forms
 45 forwarded to

46 ~~(A) the county assessor or~~

47 ~~(B) township assessors;~~

1 under IC 6-1.1-5.5-3; or

2 (3) processing annual adjustments under section 4.5 of this
3 chapter.

4 The assessor must document the needs and reasons for the increased
5 funding.

6 (g) If the county fiscal body denies a petition under subsection (f),
7 the **county** assessor may appeal to the department of local government
8 finance. The department of local government finance shall:

9 (1) hear the appeal; and

10 (2) determine whether the additional levy is necessary.

11 SECTION 20. IC 6-1.1-4-28.5, AS AMENDED BY P.L.219-2007,
12 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2008]: Sec. 28.5. (a) Money assigned to a property
14 reassessment fund under section 27.5 of this chapter may be used only
15 to pay the costs of:

16 (1) the general reassessment of real property, including the
17 computerization of assessment records;

18 (2) payments to ~~county assessors, members of property tax~~
19 ~~assessment boards of appeals, or~~ assessing officials **and hearing**
20 **officers for county property tax assessment boards of appeals**
21 under IC 6-1.1-35.2;

22 (3) the development or updating of detailed soil survey data by
23 the United States Department of Agriculture or its successor
24 agency;

25 (4) the updating of plat books;

26 (5) payments for the salary of permanent staff or for the
27 contractual services of temporary staff who are necessary to assist
28 ~~county assessors, members of a county property tax assessment~~
29 ~~board of appeals, and~~ assessing officials;

30 (6) making annual adjustments under section 4.5 of this chapter;
31 and

32 (7) the verification under 50 IAC 21-3-2 of sales disclosure forms
33 forwarded to

34 (A) the county assessor; or

35 (B) township assessors **(if any)**;

36 under IC 6-1.1-5.5-3.

37 Money in a property tax reassessment fund may not be transferred or
38 reassigned to any other fund and may not be used for any purposes
39 other than those set forth in this section.

40 (b) All counties shall use modern, detailed soil maps in the general
41 reassessment of agricultural land.

42 (c) The county treasurer of each county shall, in accordance with
43 IC 5-13-9, invest any money accumulated in the property reassessment
44 fund. Any interest received from investment of the money shall be paid
45 into the property reassessment fund.

46 (d) An appropriation under this section must be approved by the
47 fiscal body of the county after the review and recommendation of the

1 county assessor. However, in a county with ~~an elected~~ a township
 2 assessor in every township, the county assessor does not review an
 3 appropriation under this section, and only the fiscal body must approve
 4 an appropriation under this section."

5 Page 27, delete lines 1 through 7.

6 Page 27, delete lines 23 through 42, begin a new paragraph and
 7 insert:

8 "SECTION 40. IC 6-1.1-4-31, AS AMENDED BY P.L.228-2005,
 9 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2008]: Sec. 31. (a) The department of local government
 11 finance shall periodically check the conduct of:

- 12 (1) a general reassessment of property;
- 13 (2) work required to be performed by local officials under 50
- 14 IAC 21; and
- 15 (3) other property assessment activities in the county, as
- 16 determined by the department.

17 The department of local government finance may inform township
 18 assessors **(if any)**, county assessors, and the presidents of county
 19 councils in writing if its check reveals that the general reassessment or
 20 other property assessment activities are not being properly conducted,
 21 work required to be performed by local officials under 50 IAC 21 is not
 22 being properly conducted, or property assessments are not being
 23 properly made.

24 (b) The failure of the department of local government finance to
 25 inform local officials under subsection (a) shall not be construed as an
 26 indication by the department that:

- 27 (1) the general reassessment or other property assessment
- 28 activities are being properly conducted;
- 29 (2) work required to be performed by local officials under 50
- 30 IAC 21 is being properly conducted; or
- 31 (3) property assessments are being properly made.

32 (c) If the department of local government finance:

- 33 (1) determines under subsection (a) that a general reassessment
- 34 or other assessment activities for a general reassessment year or
- 35 any other year are not being properly conducted; and
- 36 (2) informs:

- 37 (A) the township assessor **(if any)** of each affected township;
- 38 (B) the county assessor; and
- 39 (C) the president of the county council;

40 in writing under subsection (a);

41 the department may order a state conducted assessment or reassessment
 42 under section 31.5 of this chapter to begin not less than sixty (60) days
 43 after the date of the notice under subdivision (2). If the department
 44 determines during the period between the date of the notice under
 45 subdivision (2) and the proposed date for beginning the state conducted
 46 assessment or reassessment that the general reassessment or other
 47 assessment activities for the general reassessment are being properly

1 conducted, the department may rescind the order.

2 (d) If the department of local government finance:

3 (1) determines under subsection (a) that work required to be
4 performed by local officials under 50 IAC 21 is not being
5 properly conducted; and

6 (2) informs:

7 (A) the township assessor of each affected township **(if any);**

8 (B) the county assessor; and

9 (C) the president of the county council;

10 in writing under subsection (a);

11 the department may conduct the work or contract to have the work
12 conducted to begin not less than sixty (60) days after the date of the
13 notice under subdivision (2). If the department determines during the
14 period between the date of the notice under subdivision (2) and the
15 proposed date for beginning the work or having the work conducted
16 that work required to be performed by local officials under 50 IAC 21
17 is being properly conducted, the department may rescind the order.

18 (e) If the department of local government finance contracts to have
19 work conducted under subsection (d), the department shall forward the
20 bill for the services to the county and the county shall pay the bill under
21 the same procedures that apply to county payments of bills for
22 assessment or reassessment services under section 31.5 of this chapter.

23 **(f) A county council president who is informed by the**
24 **department of local government finance under subsection (a) shall**
25 **provide the information to the board of county commissioners. A**
26 **board of county commissioners that receives information under**
27 **this subsection may adopt an ordinance to do either or both of the**
28 **following:**

29 **(1) Determine that:**

30 **(A) the information indicates that the county assessor has**
31 **failed to perform adequately the duties of county assessor;**
32 **and**

33 **(B) by that failure the county assessor forfeits the office of**
34 **county assessor and is subject to removal from office by an**
35 **information filed under IC 34-17-2-1(b).**

36 **(2) Determine that:**

37 **(A) the information indicates that one (1) or more**
38 **township assessors in the county have failed to perform**
39 **adequately the duties of township assessor; and**

40 **(B) by that failure the township assessor or township**
41 **assessors forfeit the office of township assessor and are**
42 **subject to removal from office by an information filed**
43 **under IC 34-17-2-1(b).**

44 **(g) A city-county council that is informed by the department of**
45 **local government finance under subsection (a) may adopt an**
46 **ordinance making the determination or determinations referred to**
47 **in subsection (f).**

SECTION 43. IC 6-1.1-4-31.6, AS ADDED BY P.L.228-2005, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31.6. (a) Subject to the other requirements of this section, the department of local government finance may:

(1) negotiate an addendum to a contract referred to in ~~section 31.5(g)~~ **section 31.5(f)** of this chapter that is treated as a contract of the department; or

(2) include provisions in a contract entered into by the department under ~~section 31.5(g)~~ **section 31.5(f)** of this chapter; to require the contractor of the department to represent the department in appeals initiated under section 31.7 of this chapter and to afford to taxpayers an opportunity to attend an informal hearing.

(b) The purpose of the informal hearing referred to in subsection (a) is to:

(1) discuss the specifics of the taxpayer's assessment or reassessment;

(2) review the taxpayer's property record card;

(3) explain to the taxpayer how the assessment or reassessment was determined;

(4) provide to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or reassessment;

(5) note and consider objections of the taxpayer;

(6) consider all errors alleged by the taxpayer; and

(7) otherwise educate the taxpayer about:

(A) the taxpayer's assessment or reassessment;

(B) the assessment or reassessment process; and

(C) the assessment or reassessment appeal process under section 31.7 of this chapter.

(c) Following an informal hearing referred to in subsection (b), the contractor shall:

(1) make a recommendation to the department of local government finance as to whether a change in the reassessment is warranted; and

(2) if recommending a change under subdivision (1), provide to the department a statement of:

(A) how the changed assessment or reassessment was determined; and

(B) the amount of the changed assessment or reassessment.

(d) To preserve the right to appeal under section 31.7 of this chapter, a taxpayer must initiate the informal hearing process by notifying the department of local government finance or its designee of the taxpayer's intent to participate in an informal hearing referred to in subsection (b) not later than forty-five (45) days after the department of local government finance gives notice under ~~section 31.5(h)~~ **section 31.5(g)** of this chapter to taxpayers of the amount of the reassessment.

(e) The informal hearings referred to in subsection (b) must be

- 1 conducted:
- 2 (1) in the county where the property is located; and
- 3 (2) in a manner determined by the department of local
- 4 government finance.
- 5 (f) The department of local government finance shall:
- 6 (1) consider the recommendation of the contractor under
- 7 subsection (c); and
- 8 (2) if the department accepts a recommendation that a change in
- 9 the assessment or reassessment is warranted, accept or modify the
- 10 recommended amount of the changed assessment or reassessment.
- 11 (g) The department of local government finance shall send a notice
- 12 of the result of each informal hearing to:
- 13 (1) the taxpayer;
- 14 (2) the county auditor;
- 15 (3) the county assessor; and
- 16 (4) the township assessor (**if any**) of the township in which the
- 17 property is located.
- 18 (h) A notice under subsection (g) must:
- 19 (1) state whether the assessment or reassessment was changed as
- 20 a result of the informal hearing; and
- 21 (2) if the assessment or reassessment was changed as a result of
- 22 the informal hearing:
- 23 (A) indicate the amount of the changed assessment or
- 24 reassessment; and
- 25 (B) provide information on the taxpayer's right to appeal under
- 26 section 31.7 of this chapter.
- 27 (i) If the department of local government finance does not send a
- 28 notice under subsection (g) not later than two hundred seventy (270)
- 29 days after the date the department gives notice of the amount of the
- 30 assessment or reassessment under ~~section 31.5(h)~~ **section 31.5(g)** of
- 31 this chapter:
- 32 (1) the department may not change the amount of the assessment
- 33 or reassessment under the informal hearing process described in
- 34 this section; and
- 35 (2) the taxpayer may appeal the assessment or reassessment under
- 36 section 31.7 of this chapter.
- 37 (j) The department of local government finance may adopt rules to
- 38 establish procedures for informal hearings under this section.
- 39 (k) Payment for an addendum to a contract under subsection (a)(1)
- 40 is made in the same manner as payment for the contract under ~~section~~
- 41 ~~31.5(i)~~ **section 31.5(h)** of this chapter.
- 42 SECTION 21. IC 6-1.1-4-31.7, AS AMENDED BY P.L.219-2007,
- 43 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 44 JULY 1, 2008]: Sec. 31.7. (a) As used in this section, "special master"
- 45 refers to a person designated by the Indiana board under subsection (e).
- 46 (b) The notice of assessment or reassessment under ~~section 31.5(h)~~
- 47 **section 31.5(g)** of this chapter is subject to appeal by the taxpayer to

the Indiana board. The procedures and time limitations that apply to an appeal to the Indiana board of a determination of the department of local government finance do not apply to an appeal under this subsection. The Indiana board may establish applicable procedures and time limitations under subsection (l).

(c) In order to appeal under subsection (b), the taxpayer must:

(1) participate in the informal hearing process under section 31.6 of this chapter;

(2) except as provided in section 31.6(i) of this chapter, receive a notice under section 31.6(g) of this chapter; and

(3) file a petition for review with the appropriate county assessor not later than thirty (30) days after:

(A) the date of the notice to the taxpayer under section 31.6(g) of this chapter; or

(B) the date after which the department may not change the amount of the assessment or reassessment under the informal hearing process described in section 31.6 of this chapter.

(d) The Indiana board may develop a form for petitions under subsection (c) that outlines:

(1) the appeal process;

(2) the burden of proof; and

(3) evidence necessary to warrant a change to an assessment or reassessment.

(e) The Indiana board may contract with, appoint, or otherwise designate the following to serve as special masters to conduct evidentiary hearings and prepare reports required under subsection (g):

(1) Independent, licensed appraisers.

(2) Attorneys.

(3) Certified level two or level three Indiana assessor-appraisers (including administrative law judges employed by the Indiana board).

(4) Other qualified individuals.

(f) Each contract entered into under subsection (e) must specify the appointee's compensation and entitlement to reimbursement for expenses. The compensation and reimbursement for expenses are paid from the county property reassessment fund.

(g) With respect to each petition for review filed under subsection (c), the special masters shall:

(1) set a hearing date;

(2) give notice of the hearing at least thirty (30) days before the hearing date, by mail, to:

(A) the taxpayer;

(B) the department of local government finance;

(C) the township assessor (**if any**); and

(D) the county assessor;

(3) conduct a hearing and hear all evidence submitted under this section; and

- 1 (4) make evidentiary findings and file a report with the Indiana
2 board.
 - 3 (h) At the hearing under subsection (g):
 - 4 (1) the taxpayer shall present:
 - 5 (A) the taxpayer's evidence that the assessment or
6 reassessment is incorrect;
 - 7 (B) the method by which the taxpayer contends the assessment
8 or reassessment should be correctly determined; and
 - 9 (C) comparable sales, appraisals, or other pertinent
10 information concerning valuation as required by the Indiana
11 board; and
 - 12 (2) the department of local government finance shall present its
13 evidence that the assessment or reassessment is correct.
 - 14 (i) The Indiana board may dismiss a petition for review filed under
15 subsection (c) if the evidence and other information required under
16 subsection (h)(1) is not provided at the hearing under subsection (g).
 - 17 (j) The township assessor (**if any**) and the county assessor may
18 attend and participate in the hearing under subsection (g).
 - 19 (k) The Indiana board may:
 - 20 (1) consider the report of the special masters under subsection
21 (g)(4);
 - 22 (2) make a final determination based on the findings of the special
23 masters without:
 - 24 (A) conducting a hearing; or
 - 25 (B) any further proceedings; and
 - 26 (3) incorporate the findings of the special masters into the board's
27 findings in resolution of the appeal.
 - 28 (l) The Indiana board may adopt rules under IC 4-22-2-37.1 to:
 - 29 (1) establish procedures to expedite:
 - 30 (A) the conduct of hearings under subsection (g); and
 - 31 (B) the issuance of determinations of appeals under subsection
32 (k); and
 - 33 (2) establish deadlines:
 - 34 (A) for conducting hearings under subsection (g); and
 - 35 (B) for issuing determinations of appeals under subsection (k).
 - 36 (m) A determination by the Indiana board of an appeal under
37 subsection (k) is subject to appeal to the tax court under IC 6-1.1-15.
- 38 SECTION 22. IC 6-1.1-4-39, AS AMENDED BY P.L.199-2005,
39 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2008]: Sec. 39. (a) For assessment dates after February 28,
41 2005, except as provided in subsections (c) and (e), the true tax value
42 of real property regularly used to rent or otherwise furnish residential
43 accommodations for periods of thirty (30) days or more and that has
44 more than four (4) rental units is the lowest valuation determined by
45 applying each of the following appraisal approaches:
- 46 (1) Cost approach that includes an estimated reproduction or
47 replacement cost of buildings and land improvements as of the

date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences.

(2) Sales comparison approach, using data for generally comparable property.

(3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

(b) The gross rent multiplier method is the preferred method of valuing:

(1) real property that has at least one (1) and not more than four

(4) rental units; and

(2) mobile homes assessed under IC 6-1.1-7.

(c) A township assessor (**if any**) or the county assessor is not required to appraise real property referred to in subsection (a) using the three (3) appraisal approaches listed in subsection (a) if the township assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method and the gross rent multiplier method. A taxpayer must verify under penalties for perjury any information provided to the township or county assessor for use in the application of either method.

(e) The true tax value of low income rental property (as defined in section 41 of this chapter) is not determined under subsection (a). The assessment method prescribed in section 41 of this chapter is the exclusive method for assessment of that property. This subsection does not impede any rights to appeal an assessment.

SECTION 23. IC 6-1.1-4-39.5, AS ADDED BY P.L.233-2007, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 39.5. (a) As used in this section, "qualified real property" means a riverboat (as defined in IC 4-33-2-17).

(b) Except as provided in subsection (c), the true tax value of qualified real property is the lowest valuation determined by applying each of the following appraisal approaches:

(1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences using base prices determined under 50 IAC 2.3 and associated guidelines published by the department.

(2) Sales comparison approach, using data for generally comparable property, excluding values attributable to licenses,

fees, or personal property as determined under 50 IAC 4.2.

(3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

(c) A township **or county** assessor is not required to appraise qualified real property using the three (3) appraisal approaches listed in subsection (b) if the township **or county** assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method. A taxpayer must verify under penalties for perjury any information provided to the assessor for use in the application of the income capitalization method.

SECTION 24. IC 6-1.1-5-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. Except as provided in section 9 of this chapter, the county auditor of each county shall annually prepare and deliver to the township assessor **(if any) or the county assessor** a list of all real property entered in the township **or county** as of the assessment date. The county auditor shall deliver the list within thirty (30) days after the assessment date. The county auditor shall prepare the list in the form prescribed or approved by the department of local government finance.

SECTION 25. IC 6-1.1-5-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. ~~Except as provided in section 4(b) of this chapter, for all civil townships in which~~ **In a county containing** a consolidated city: ~~is situated;~~

(1) the township assessor has the duties and authority described in sections 1 through 8 of this chapter; **and**

(2) the county assessor has the duties and authority described in sections 1 through 8 of this chapter for a township for which there is no township assessor.

These duties and authority include effecting the transfer of title to real property and preparing, maintaining, approving, correcting, indexing, and publishing the list or record of, or description of title to, real property. If a court renders a judgment for the partition or transfer of real property located in ~~one (1) of these townships,~~ **a county containing a consolidated city**, the clerk of the court shall deliver the transcript to the ~~township~~ **county** assessor.

SECTION 26. IC 6-1.1-5-9.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9.1. (a) Except:

(1) as provided in subsection (b); and

(2) for civil townships described in section 9 of this chapter;

and notwithstanding the provisions of sections 1 through 8 of this chapter, for all other civil townships having a population of thirty-five thousand (35,000) or more, for a civil township that falls below a population of thirty-five thousand (35,000) at a federal decennial census that takes effect after December 31, 2001, and for all other civil townships in which a city of the second class is located, the township assessor, **or the county assessor if there is no township assessor for the township**, shall make the real property lists and the plats described in sections 1 through 8 of this chapter.

(b) In a civil township that attains a population of thirty-five thousand (35,000) or more at a federal decennial census that takes effect after December 31, 2001, the county auditor shall make the real property lists and the plats described in sections 1 through 8 of this chapter unless the township assessor determines to assume the duty from the county auditor.

(c) With respect to townships in which the township assessor makes the real property lists and the plats described in sections 1 through 8 of this chapter, the county auditor shall, upon completing the tax duplicate, return the real property lists to the township assessor for the continuation of the lists by the assessor. If land located in one (1) of these townships is platted, the plat shall be presented to the township assessor instead of the county auditor, before it is recorded. The township assessor shall then enter the lots or parcels described in the plat on the tax lists in lieu of the land included in the plat.

SECTION 27. IC 6-1.1-5-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. If a township assessor, **or the county assessor if there is no township assessor for the township**, believes that it is necessary to obtain an accurate description of a specific lot or tract, ~~which is situated in the township he serves~~, the assessor may demand in writing that the owner or occupant of the lot or tract deliver all the title papers in ~~his~~ **the owner's or occupant's** possession to the assessor for ~~his~~ **the assessor's** examination. If the person fails to deliver the title papers to the assessor at ~~his~~ **the assessor's** office within five (5) days after the demand is mailed, the assessor shall prepare the real property list according to the best information ~~he~~ **the assessor** can obtain. For that purpose, the assessor may examine, under oath, any person whom ~~he~~ **the assessor** believes has any knowledge relevant to the issue.

SECTION 28. IC 6-1.1-5-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) In order to determine the quantity of land contained within a tract, an assessor shall follow the rules contained in this section.

(b) Except as provided in subsection (c), ~~of this section~~, the assessor shall recognize the quantity of land stated in a deed or patent if the owner or person in whose name the property is listed holds the land by virtue of:

- (1) a deed from another party or from this state; or

(2) a patent from the United States.

(c) If land described in subsection (b) ~~of this section~~ has been surveyed subsequent to the survey made by the United States and if the ~~township county~~ assessor is satisfied that the tract contains a different quantity of land than is stated in the patent or deed, the assessor shall recognize the quantity of land stated in the subsequent survey.

(d) Except as provided in ~~subsection (c) of this section~~, **subsection (f)**, a **township county** assessor shall demand in writing that the owner of a tract, or person in whose name the land is listed, have the tract surveyed and that ~~he the owner or person in whose name the land is listed~~ return a sworn certificate from the surveyor stating the quantity of land contained in the tract if:

(1) the land was within the French or Clark's grant; and

(2) the party holds the land under original entry or survey.

(e) If the party fails to return the certificate **under subsection (d)** within thirty (30) days after the demand is mailed, the assessor shall have a surveyor survey the land. The expenses of a survey made under this subsection shall be paid for from the county treasury. However, the county auditor shall charge the survey expenses against the land, and the expenses shall be collected with the taxes payable in the succeeding year.

~~(c)~~ **(f)** A **township county** assessor shall not demand a survey of land described in subsection (d) ~~of this section~~ if:

(1) the owner or holder of the land has previously had it surveyed and presents to the assessor a survey certificate which states the quantity of land; or

(2) the assessor is satisfied from other competent evidence, given under oath or affirmation, that the quantity of land stated in the original survey is correct.

SECTION 29. IC 6-1.1-5-14, AS AMENDED BY P.L.88-2005, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. Not later than May 15, each ~~assessing official~~ **township assessor in the county (if any)** shall prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township. On or before July 1 of each year, each county assessor shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county. ~~In a county with an elected township assessor in every township the township assessor shall prepare the real property list. The assessing officials and the county assessor shall prepare the list in the form prescribed by the department of local government finance. The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.~~

SECTION 30. IC 6-1.1-5-15, AS AMENDED BY P.L.228-2005, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) Except as provided in subsection (b), before an owner of real property demolishes, structurally modifies, or

1 improves it at a cost of more than five hundred dollars (\$500) for
 2 materials or labor, or both, the owner or the owner's agent shall file
 3 with the area plan commission or the county assessor in the county
 4 where the property is located an assessment registration notice on a
 5 form prescribed by the department of local government finance.

6 (b) If the owner of the real property, or the person performing the
 7 work for the owner, is required to obtain a permit from an agency or
 8 official of the state or a political subdivision for the demolition,
 9 structural modification, or improvement, the owner or the person
 10 performing the work for the owner is not required to file an assessment
 11 registration notice.

12 (c) Each state or local government official or agency shall, before
 13 the tenth day of each month, deliver a copy of each permit described in
 14 subsection (b) to the assessor of the county in which the real property
 15 to be improved is situated. Each area plan commission shall, before the
 16 tenth day of each month, deliver a copy of each assessment registration
 17 notice described in subsection (a) to the assessor of the county where
 18 the property is located.

19 (d) Before the last day of each month, the county assessor shall
 20 distribute a copy of each assessment registration notice filed under
 21 subsection (a) or permit received under subsection (b) to the assessor
 22 of the township **(if any)** in which the real property to be demolished,
 23 modified, or improved is situated.

24 (e) A fee of five dollars (\$5) shall be charged by the area plan
 25 commission or the county assessor for the filing of the assessment
 26 registration notice. All fees collected under this subsection shall be
 27 deposited in the county property reassessment fund.

28 (f) A township or county assessor shall immediately notify the
 29 county treasurer if the assessor discovers property that has been
 30 improved or structurally modified at a cost of more than five hundred
 31 dollars (\$500) and the owner of the property has failed to obtain the
 32 required building permit or to file an assessment registration notice.

33 (g) Any person who fails to:

34 (1) file the registration notice required by subsection (a); or

35 (2) obtain a building permit described in subsection (b);

36 before demolishing, structurally modifying, or improving real property
 37 is subject to a civil penalty of one hundred dollars (\$100). The county
 38 treasurer shall include the penalty on the person's property tax
 39 statement and collect it in the same manner as delinquent personal
 40 property taxes under IC 6-1.1-23. However, if a person files a late
 41 registration notice, the person shall pay the fee, if any, and the penalty
 42 to the area plan commission or the county assessor at the time the
 43 person files the late registration notice.

44 SECTION 31. IC 6-1.1-5.5-3, AS AMENDED BY P.L.219-2007,
 45 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 46 JULY 1, 2008]: Sec. 3. (a) For purposes of this section, "party"
 47 includes:

(1) a seller of property that is exempt under the seller's ownership;
or

(2) a purchaser of property that is exempt under the purchaser's ownership;

from property taxes under IC 6-1.1-10.

(b) Before filing a conveyance document with the county auditor under IC 6-1.1-5-4, all the parties to the conveyance must do the following:

(1) Complete and sign a sales disclosure form as prescribed by the department of local government finance under section 5 of this chapter. All the parties may sign one (1) form, or if all the parties do not agree on the information to be included on the completed form, each party may sign and file a separate form.

(2) Before filing a sales disclosure form with the county auditor, submit the sales disclosure form to the county assessor. The county assessor must review the accuracy and completeness of each sales disclosure form submitted immediately upon receipt of the form and, if the form is accurate and complete, stamp the form as eligible for filing with the county auditor and return the form to the appropriate party for filing with the county auditor. If multiple forms are filed in a short period, the county assessor shall process the forms as quickly as possible. For purposes of this subdivision, a sales disclosure form is considered to be accurate and complete if:

(A) the county assessor does not have substantial evidence when the form is reviewed under this subdivision that information in the form is inaccurate; and

(B) the form:

(i) substantially conforms to the sales disclosure form prescribed by the department of local government finance under section 5 of this chapter; and

(ii) is submitted to the county assessor in a format usable to the county assessor.

(3) File the sales disclosure form with the county auditor.

(c) ~~Except as provided in subsection (d),~~ The auditor shall forward each sales disclosure form to the county assessor. The county assessor shall retain the forms for five (5) years. The county assessor shall forward the sales disclosure form data to the department of local government finance and the legislative services agency in an electronic format specified jointly by the department of local government finance and the legislative services agency. The county assessor shall forward a copy of the sales disclosure forms to the township assessors in the county. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(d) In a county containing a consolidated city, the auditor shall forward the sales disclosure form to the appropriate township assessor **(if any)**. The township **or county** assessor shall forward the sales disclosure form to the department of local government finance and the legislative services agency in an electronic format specified jointly by the department of local government finance and the legislative services agency. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(e) If a sales disclosure form includes the telephone number or Social Security number of a party, the telephone number or Social Security number is confidential.

(f) County assessing officials and other local officials may not establish procedures or requirements concerning sales disclosure forms that substantially differ from the procedures and requirements of this chapter.

SECTION 32. IC 6-1.1-5.5-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) A party to a conveyance who:

(1) is required to file a sales disclosure form under this chapter; and

(2) fails to file a sales disclosure form at the time and in the manner required by this chapter; is subject to a penalty in the amount determined under subsection (b).

(b) The amount of the penalty under subsection (a) is the greater of:

(1) one hundred dollars (\$100); or

(2) twenty-five thousandths percent (0.025%) of the sale price of the real property transferred under the conveyance document.

(c) The township assessor **(if any)** in a county containing a consolidated city, ~~or the county assessor in for a township in a county for which there is no township assessor, or the county assessor for~~ any other county, shall:

(1) determine the penalty imposed under this section;

(2) assess the penalty to the party to a conveyance; and

(3) notify the party to the conveyance that the penalty is payable not later than thirty (30) days after notice of the assessment.

(d) The county auditor shall:

(1) collect the penalty imposed under this section;

(2) deposit penalty collections as required under section 4 of this chapter; and

(3) notify the county prosecuting attorney of delinquent payments.

(e) The county prosecuting attorney shall initiate an action to recover a delinquent penalty under this section. In a successful action against a person for a delinquent penalty, the court shall award the county prosecuting attorney reasonable attorney's fees.

1 SECTION 33. IC 6-1.1-7-3 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. A person who
 3 permits a mobile home to be placed on any land which ~~he~~ **the person**
 4 owns, possesses, or controls shall report that fact to the assessor of the
 5 township in which the land is located, **or the county assessor if there**
 6 **is no township assessor for the township**, within ten (10) days after
 7 the mobile home is placed on the land. The ten (10) day period
 8 commences the day after the day that the mobile home is placed upon
 9 the land.

10 SECTION 34. IC 6-1.1-7-5 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. A mobile home
 12 which is subject to taxation under this chapter shall be assessed by the
 13 assessor of the township within which the place of assessment is
 14 located, **or the county assessor if there is no township assessor for**
 15 **the township**. Each township assessor ~~of a county and the county~~
 16 **assessor** shall certify the assessments of mobile homes to the county
 17 auditor in the same manner provided for the certification of personal
 18 property assessments. The township **or county** assessor shall make this
 19 certification on the forms prescribed by the department of local
 20 government finance.

21 SECTION 35. IC 6-1.1-8-23 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 23. Each year a public
 23 utility company shall file a statement with the assessor of each
 24 township **(if any)** and county assessor of each county in which the
 25 company's property is located. The company shall file the statement on
 26 the form prescribed by the department of local government finance.
 27 The statement shall contain a description of the company's tangible
 28 personal property located in the township **or county**.

29 SECTION 36. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005,
 30 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2008]: Sec. 24. (a) Each year a township assessor, **or the**
 32 **county assessor if there is no township assessor for the township**,
 33 shall assess the fixed property ~~which that~~ as of the assessment date of
 34 that year is:

- 35 (1) owned or used by a public utility company; and
- 36 (2) located in the township ~~the township assessor serves. or~~
 37 **county**.

38 (b) The township **or county** assessor shall determine the assessed
 39 value of fixed property. ~~The A~~ township assessor shall certify the
 40 assessed values to the county assessor on or before April 1 of the year
 41 of assessment. However, in a county with ~~an elected a~~ township
 42 assessor in every township the township assessor shall certify the list
 43 to the department of local government finance. The county assessor
 44 shall review the assessed values and shall certify the assessed values
 45 to the department of local government finance on or before April 10 of
 46 ~~the that year. of assessment~~.

47 SECTION 37. IC 6-1.1-8-33 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 33. A public utility
 2 company may appeal a township **or county** assessor's assessment of
 3 fixed property in the same manner that it may appeal a township **or**
 4 **county** assessor's assessment of tangible property under ~~IC 6-1.1-15~~,
 5 **IC 6-1.1-15**.

6 SECTION 38. IC 6-1.1-8-39 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 39. The annual
 8 assessments of a public utility company's property are presumed to
 9 include all the company's property which is subject to taxation under
 10 this chapter. However, this presumption does not preclude the
 11 subsequent assessment of a specific item of tangible property which is
 12 clearly shown to have been omitted from the assessments for that year.
 13 The appropriate township assessor, **or the county assessor if there is**
 14 **no township assessor for the township**, shall make assessments of
 15 omitted fixed property. The department of local government finance
 16 shall make assessments of omitted distributable property. However, the
 17 department of local government finance may not assess omitted
 18 distributable property after the expiration of ten (10) years from the last
 19 day of the year in which the assessment should have been made.

20 SECTION 39. IC 6-1.1-8.5-7 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) The township
 22 assessor of each township **(if any)** in a qualifying county shall notify
 23 the department of local government finance of a newly constructed
 24 industrial facility that is located in the township served by the township
 25 assessor. **The county assessor shall perform this duty for a township**
 26 **in a qualifying county if there is no township assessor for the**
 27 **township.**

28 (b) Each building commissioner in a qualifying county shall notify
 29 the department of local government finance of a newly constructed
 30 industrial facility that is located in the jurisdiction served by the
 31 building commissioner.

32 (c) The department of local government finance shall schedule an
 33 assessment under this chapter of a newly constructed industrial facility
 34 within six (6) months after receiving notice of the construction ~~from the~~
 35 ~~appropriate township assessor or building commissioner.~~ **under this**
 36 **section.**

37 SECTION 40. IC 6-1.1-9-1, AS AMENDED BY P.L.219-2007,
 38 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2008]: Sec. 1. If a township assessor **(if any)**, county assessor,
 40 or county property tax assessment board of appeals believes that any
 41 taxable tangible property has been omitted from or undervalued on the
 42 assessment rolls or the tax duplicate for any year or years, the official
 43 or board shall give written notice under IC 6-1.1-3-20 or IC 6-1.1-4-22
 44 of the assessment or increase in assessment. The notice shall contain
 45 a general description of the property and a statement describing the
 46 taxpayer's right to a review with the county property tax assessment
 47 board of appeals under IC 6-1.1-15-1.

1 SECTION 41. IC 6-1.1-9-6 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. The county assessor
 3 shall obtain from the county auditor or the township assessors (**if any**)
 4 all returns for tangible property made by the township assessors of the
 5 county and all assessment lists, schedules, statements, maps, and other
 6 books and papers filed with the county auditor by the township
 7 assessors. For purposes of discovering undervalued or omitted
 8 property, the county assessor shall carefully examine the county tax
 9 duplicates and all other pertinent records and papers of the county
 10 auditor, treasurer, recorder, clerk, sheriff, and surveyor. The county
 11 assessor shall, in the manner prescribed in this article, assess all
 12 omitted or undervalued tangible property which is subject to
 13 assessment.

14 SECTION 42. IC 6-1.1-10-10 IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. (a) The owner of an
 16 industrial waste control facility who wishes to obtain the exemption
 17 provided in section 9 of this chapter shall file an exemption claim
 18 **along** with the ~~assessor of the township in which the property is located~~
 19 ~~when he files his owner's~~ annual personal property return. The claim
 20 shall describe and state the assessed value of the property for which an
 21 exemption is claimed.

22 (b) The owner shall, by registered or certified mail, forward a copy
 23 of the exemption claim to the department of environmental
 24 management. The department shall acknowledge its receipt of the
 25 claim.

26 (c) The department of environmental management may investigate
 27 any claim. The department may also determine if the property for
 28 which the exemption is claimed is being utilized as an industrial waste
 29 control facility. Within one hundred twenty (120) days after a claim is
 30 mailed to the department, the department may certify its written
 31 determination to the township **or county** assessor with whom the claim
 32 was filed.

33 (d) The determination of the department remains in effect:

- 34 (1) as long as the owner owns the property and uses the property
 35 as an industrial waste control facility; or
- 36 (2) for five (5) years;

37 whichever is less. In addition, during the five (5) years after the
 38 department's determination the owner of the property must notify the
 39 **township county** assessor and the department in writing if any of the
 40 property on which the department's determination was based is
 41 disposed of or removed from service as an industrial waste control
 42 facility.

43 (e) The department may revoke a determination if the department
 44 finds that the property is not predominantly used as an industrial waste
 45 control facility.

46 (f) The township **or county** assessor, in accord with the
 47 determination of the department, shall allow or deny in whole or in part

each exemption claim. However, if the owner provides the assessor with proof that a copy of the claim has been mailed to the department, and if the department has not certified a determination to the assessor within one hundred twenty (120) days after the claim has been mailed to the department, the assessor shall allow the total exemption claimed by the owner.

(g) The assessor shall reduce the assessed value of the owner's personal property for the year for which an exemption is claimed by the amount of exemption allowed.

SECTION 43. IC 6-1.1-10-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. (a) The owner of personal property which is part of a stationary or unlicensed mobile air pollution control system who wishes to obtain the exemption provided in section 12 of this chapter shall claim the exemption on ~~his the~~ **owner's** annual personal property return. ~~which he files with the assessor of the township in which the property is located.~~ On the return, the owner shall describe and state the assessed value of the property for which the exemption is claimed.

(b) The township **or county** assessor shall:

(1) review the exemption claim; and ~~he shall~~

(2) allow or deny it in whole or in part.

In making ~~his the~~ decision, the township **or county** assessor shall consider the requirements stated in section 12 of this chapter.

(c) The township **or county** assessor shall reduce the assessed value of the owner's personal property for the year for which the exemption is claimed by the amount of exemption allowed.

SECTION 44. IC 6-1.1-10-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. The action taken by a township **or county** assessor on an exemption claim filed under section 10 or ~~section~~ 13 of this chapter shall be treated as an assessment of personal property. Thus, the assessor's action is subject to all the provisions of this article pertaining to notice, review, or appeal of personal property assessments.

SECTION 45. IC 6-1.1-10-31.7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31.7. (a) Subject to subsection (c), in order to claim a property tax exemption under section 31.4, 31.5, or 31.6 of this chapter, the owner or possessor of:

(1) a truck chassis under section 31.4 of this chapter;

(2) a passenger motor vehicle under section 31.5 of this chapter;

or

(3) a school bus body or chassis under section 31.6 of this chapter;

must file a claim for an exemption at the same time that the taxpayer is required to file a personal property tax return.

(b) A claim for exemption under this section must be filed on a form:

(1) prescribed by the department of local government finance; and

(2) containing the following information:

(A) A description of the property claimed to be exempt in sufficient detail to afford identification of the property.

(B) A statement indicating the ownership and the possession of the property.

(C) The grounds for claiming the exemption.

(D) The full name and address of the applicant.

(E) Any additional information that the department of local government finance may require that is:

(i) reasonably related to the exemption; and

(ii) necessary to determine the exemption.

(c) Notwithstanding subsection (b), an owner or a possessor may claim an exemption for a chassis or vehicle under this section without filing the form required under subsection (b) if:

(1) before March 1 the owner or possessor of the chassis or vehicle identifies the chassis or vehicle, by chassis or vehicle identification number, as a chassis or vehicle to be used to fulfill an order from an out-of-state dealer; and

(2) the owner or possessor of the chassis or vehicle submits with the owner's or possessor's personal property return a list that:

(A) gives the chassis or vehicle identification number of each chassis or vehicle claimed to be exempt under subdivision (1); and

(B) identifies the order from an out-of-state dealer that corresponds to each chassis or vehicle listed.

(d) If, upon the request of ~~the local~~ ~~an~~ assessing official ~~a county assessor, a member of the county property tax assessment board of appeals,~~ or the department of local government finance, the owner or possessor is unable to verify that the chassis or vehicle was used to fulfill the identified order, an exemption claimed under subsection (c) shall be denied.

SECTION 46. IC 6-1.1-10.1-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) A high impact business that desires to obtain the property tax credit provided by section 10 of this chapter must file a certified credit application, on forms prescribed by the department of local government finance, with the auditor of the county in which the inventory is located. The credit application must be filed on or before May 15 each year. If the high impact business obtains a filing extension under IC 6-1.1-3-7(b) for any year, the application for the year must be filed by the extended due date for that year.

(b) The property tax credit application required by this section must contain the following information:

(1) The name of the high impact business owning the inventory.

(2) A description of the inventory for which a property tax credit is claimed in sufficient detail to afford identification.

(3) The assessed value of the inventory subject to the property tax

1 credit.

2 (4) Any other information considered necessary by the department
3 of local government finance.

4 (c) On verification of the correctness of a property tax credit
5 application by the ~~assessors~~ **assessor** of the ~~townships~~ **township** in
6 which the inventory is located, **or the county assessor if there is no**
7 **township assessor for the township**, the county auditor shall grant the
8 property tax credit.

9 (d) The property tax credit and the period of the credit provided for
10 inventory under section 10 of this chapter are not affected by a change
11 in the ownership of the high impact business if the new owner of the
12 high impact business owning the inventory:

13 (1) continues the business operation of the high impact business
14 within the commission's jurisdiction and maintains employment
15 levels within the commission's jurisdiction consistent with the
16 certification and pledge required under section 9(a) of this
17 chapter; and

18 (2) files an application in the manner provided by subsections (a)
19 and (b).

20 SECTION 47. IC 6-1.1-11-3, AS AMENDED BY P.L.219-2007,
21 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
22 JULY 1, 2008]: Sec. 3. (a) Subject to subsections (e), (f), and (g), an
23 owner of tangible property who wishes to obtain an exemption from
24 property taxation shall file a certified application in duplicate with the
25 county assessor of the county in which the property that is the subject
26 of the exemption is located. The application must be filed annually on
27 or before May 15 on forms prescribed by the department of local
28 government finance. Except as provided in sections 1, 3.5, and 4 of this
29 chapter, the application applies only for the taxes imposed for the year
30 for which the application is filed.

31 (b) The authority for signing an exemption application may not be
32 delegated by the owner of the property to any other person except by
33 an executed power of attorney.

34 (c) An exemption application which is required under this chapter
35 shall contain the following information:

36 (1) A description of the property claimed to be exempt in
37 sufficient detail to afford identification.

38 (2) A statement showing the ownership, possession, and use of
39 the property.

40 (3) The grounds for claiming the exemption.

41 (4) The full name and address of the applicant.

42 (5) For the year that ends on the assessment date of the property,
43 identification of:

44 (A) each part of the property used or occupied; and

45 (B) each part of the property not used or occupied;

46 for one (1) or more exempt purposes under IC 6-1.1-10 during the
47 time the property is used or occupied.

(6) Any additional information which the department of local government finance may require.

(d) A person who signs an exemption application shall attest in writing and under penalties of perjury that, to the best of the person's knowledge and belief, a predominant part of the property claimed to be exempt is not being used or occupied in connection with a trade or business that is not substantially related to the exercise or performance of the organization's exempt purpose.

(e) An owner must file with an application for exemption of real property under subsection (a) or section 5 of this chapter a copy of the ~~township~~ assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation of the assessed value of the real property for the assessment date for which the exemption is claimed. Upon receipt of the exemption application, the county assessor shall examine that record and determine if the real property for which the exemption is claimed is properly assessed. If the county assessor determines that the real property is not properly assessed, the county assessor shall: ~~direct the township assessor of the township in which the real property is located to:~~

(1) properly assess the real property **or direct the township assessor to properly assess the real property;** and

(2) notify the ~~county assessor and~~ county auditor of the proper assessment **or direct the township assessor to notify the county auditor of the proper assessment.**

(f) If the county assessor determines that the applicant has not filed with an application for exemption a copy of the record referred to in subsection (e), the county assessor shall notify the applicant in writing of that requirement. The applicant then has thirty (30) days after the date of the notice to comply with that requirement. The county property tax assessment board of appeals shall deny an application described in this subsection if the applicant does not comply with that requirement within the time permitted under this subsection.

(g) This subsection applies whenever a law requires an exemption to be claimed on or in an application accompanying a personal property tax return. The claim or application may be filed on or with a personal property tax return not more than thirty (30) days after the filing date for the personal property tax return, regardless of whether an extension of the filing date has been granted under IC 6-1.1-3-7.

SECTION 48. IC 6-1.1-12-20, AS AMENDED BY P.L.154-2006, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 20. (a) A property owner who desires to obtain the deduction provided by section 18 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the rehabilitated property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b), the application

1 must be filed before June 11 of the year in which the addition to
2 assessed value is made.

3 (b) If notice of the addition to assessed value for any year is not
4 given to the property owner before May 11 of that year, the application
5 required by this section may be filed not later than thirty (30) days after
6 the date such a notice is mailed to the property owner at the address
7 shown on the records of the township **or county** assessor.

8 (c) The application required by this section shall contain the
9 following information:

10 (1) A description of the property for which a deduction is claimed
11 in sufficient detail to afford identification.

12 (2) Statements of the ownership of the property.

13 (3) The assessed value of the improvements on the property
14 before rehabilitation.

15 (4) The number of dwelling units on the property.

16 (5) The number of dwelling units rehabilitated.

17 (6) The increase in assessed value resulting from the
18 rehabilitation. ~~and~~

19 (7) The amount of deduction claimed.

20 (d) A deduction application filed under this section is applicable for
21 the year in which the increase in assessed value occurs and for the
22 immediately following four (4) years without any additional application
23 being filed.

24 (e) On verification of an application by the assessor of the township
25 in which the property is located, **or the county assessor if there is no**
26 **township assessor for the township**, the county auditor shall make the
27 deduction.

28 SECTION 49. IC 6-1.1-12-24, AS AMENDED BY P.L.154-2006,
29 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2008]: Sec. 24. (a) A property owner who desires to obtain the
31 deduction provided by section 22 of this chapter must file a certified
32 deduction application, on forms prescribed by the department of local
33 government finance, with the auditor of the county in which the
34 property is located. The application may be filed in person or by mail.
35 If mailed, the mailing must be postmarked on or before the last day for
36 filing. Except as provided in subsection (b), the application must be
37 filed before June 11 of the year in which the addition to assessed
38 valuation is made.

39 (b) If notice of the addition to assessed valuation for any year is not
40 given to the property owner before May 11 of that year, the application
41 required by this section may be filed not later than thirty (30) days after
42 the date such a notice is mailed to the property owner at the address
43 shown on the records of the township **or county** assessor.

44 (c) The application required by this section shall contain the
45 following information:

46 (1) The name of the property owner.

47 (2) A description of the property for which a deduction is claimed

1 in sufficient detail to afford identification.

2 (3) The assessed value of the improvements on the property
3 before rehabilitation.

4 (4) The increase in the assessed value of improvements resulting
5 from the rehabilitation. ~~and~~

6 (5) The amount of deduction claimed.

7 (d) A deduction application filed under this section is applicable for
8 the year in which the addition to assessed value is made and in the
9 immediate following four (4) years without any additional application
10 being filed.

11 (e) On verification of the correctness of an application by the
12 assessor of the township in which the property is located, **or the**
13 **county assessor if there is no township assessor for the township,**
14 the county auditor shall make the deduction.

15 SECTION 50. IC 6-1.1-12-27.1, AS AMENDED BY P.L.183-2007,
16 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2008]: Sec. 27.1. Except as provided in section 36 of this
18 chapter, a person who desires to claim the deduction provided by
19 section 26 of this chapter must file a certified statement in duplicate,
20 on forms prescribed by the department of local government finance,
21 with the auditor of the county in which the real property or mobile
22 home is subject to assessment. With respect to real property, the person
23 must file the statement during the twelve (12) months before June 11
24 of each year for which the person desires to obtain the deduction. With
25 respect to a mobile home which is not assessed as real property, the
26 person must file the statement during the twelve (12) months before
27 March 31 of each year for which the person desires to obtain the
28 deduction. The statement may be filed in person or by mail. If mailed,
29 the mailing must be postmarked on or before the last day for filing. On
30 verification of the statement by the assessor of the township in which
31 the real property or mobile home is subject to assessment, **or the**
32 **county assessor if there is no township assessor for the township,**
33 the county auditor shall allow the deduction.

34 SECTION 51. IC 6-1.1-12-28.5, AS AMENDED BY P.L.137-2007,
35 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
36 JULY 1, 2008]: Sec. 28.5. (a) For purposes of this section:

37 (1) "Hazardous waste" has the meaning set forth in
38 IC 13-11-2-99(a) and includes a waste determined to be a
39 hazardous waste under IC 13-22-2-3(b).

40 (2) "Resource recovery system" means tangible property directly
41 used to dispose of solid waste or hazardous waste by converting
42 it into energy or other useful products.

43 (3) "Solid waste" has the meaning set forth in IC 13-11-2-205(a)
44 but does not include dead animals or any animal solid or
45 semisolid wastes.

46 (b) Except as provided in this section, the owner of a resource
47 recovery system is entitled to an annual deduction in an amount equal

to ninety-five percent (95%) of the assessed value of the system if:

- (1) the system was certified by the department of environmental management for the 1993 assessment year or a prior assessment year; and
- (2) the owner filed a timely application for the deduction for the 1993 assessment year.

For purposes of this section, a system includes tangible property that replaced tangible property in the system after the certification by the department of environmental management.

(c) The owner of a resource recovery system that is directly used to dispose of hazardous waste is not entitled to the deduction provided by this section for a particular assessment year if during that assessment year the owner:

- (1) is convicted of any violation under IC 13-7-13-3 (repealed), IC 13-7-13-4 (repealed), or a criminal statute under IC 13; or
- (2) is subject to an order or a consent decree with respect to property located in Indiana based upon a violation of a federal or state rule, regulation, or statute governing the treatment, storage, or disposal of hazardous wastes that had a major or moderate potential for harm.

(d) The certification of a resource recovery system by the department of environmental management for the 1993 assessment year or a prior assessment year is valid through the 1997 assessment year so long as the property is used as a resource recovery system. If the property is no longer used for the purpose for which the property was used when the property was certified, the owner of the property shall notify the county auditor. However, the deduction from the assessed value of the system is:

- (1) ninety-five percent (95%) for the 1994 assessment year;
- (2) ninety percent (90%) for the 1995 assessment year;
- (3) seventy-five percent (75%) for the 1996 assessment year; and
- (4) sixty percent (60%) for the 1997 assessment year.

Notwithstanding this section as it existed before 1995, for the 1994 assessment year, the portion of any tangible property comprising a resource recovery system that was assessed and first deducted for the 1994 assessment year may not be deducted for property taxes first due and payable in 1995 or later.

(e) In order to qualify for a deduction under this section, the person who desires to claim the deduction must file an application with the county auditor after February 28 and before May 16 of the current assessment year. An application must be filed in each year for which the person desires to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. If the application is not filed before the applicable deadline under this subsection, the deduction is waived. The application must be filed on a form prescribed by the department of local government finance. The application for a resource recovery

1 system deduction must include:

- 2 (1) a certification by the department of environmental
 3 management for the 1993 assessment year or a prior assessment
 4 year as described in subsection (d); or
 5 (2) the certification by the department of environmental
 6 management for the 1993 assessment year as described in
 7 subsection (g).

8 Beginning with the 1995 assessment year a person must also file an
 9 itemized list of all property on which a deduction is claimed. The list
 10 must include the date of purchase of the property and the cost to
 11 acquire the property.

12 (f) Before July 1, 1995, the department of environmental
 13 management shall transfer all the applications, records, or other
 14 material the department has with respect to resource recovery system
 15 deductions under this section for the 1993 and 1994 assessment years.
 16 The township assessor, **or the county assessor if there is no township**
 17 **assessor for the township**, shall verify each deduction application
 18 filed under this section and the county auditor shall determine the
 19 deduction. The county auditor shall send to the department of local
 20 government finance a copy of each deduction application. The county
 21 auditor shall notify the county property tax assessment board of appeals
 22 of all deductions allowed under this section. A denial of a deduction
 23 claimed under this subsection may be appealed as provided in
 24 IC 6-1.1-15. The appeal is limited to a review of a determination made
 25 by the township **assessor, the county** assessor, or the county auditor.

26 (g) Notwithstanding subsection (d), the certification for the 1993
 27 assessment year of a resource recovery system in regard to which a
 28 political subdivision is liable for the payment of the property taxes
 29 remains valid at the ninety-five percent (95%) deduction level allowed
 30 before 1994 as long as the political subdivision remains liable for the
 31 payment of the property taxes on the system.

32 SECTION 52. IC 6-1.1-12-30, AS AMENDED BY P.L.183-2007,
 33 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2008]: Sec. 30. Except as provided in section 36 of this
 35 chapter, a person who desires to claim the deduction provided by
 36 section 29 of this chapter must file a certified statement in duplicate,
 37 on forms prescribed by the department of local government finance,
 38 with the auditor of the county in which the real property or mobile
 39 home is subject to assessment. With respect to real property, the person
 40 must file the statement during the twelve (12) months before June 11
 41 of each year for which the person desires to obtain the deduction. With
 42 respect to a mobile home which is not assessed as real property, the
 43 person must file the statement during the twelve (12) months before
 44 March 31 of each year for which the person desires to obtain the
 45 deduction. On verification of the statement by the assessor of the
 46 township in which the real property or mobile home is subject to
 47 assessment, **or the county assessor if there is no township assessor**

1 **for the township**, the county auditor shall allow the deduction.

2 SECTION 53. IC 6-1.1-12-35.5, AS AMENDED BY P.L.183-2007,
3 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2008]: Sec. 35.5. (a) Except as provided in section 36 of this
5 chapter, a person who desires to claim the deduction provided by
6 section 31, 33, 34, or 34.5 of this chapter must file a certified statement
7 in duplicate, on forms prescribed by the department of local
8 government finance, and proof of certification under subsection (b) or
9 (f) with the auditor of the county in which the property for which the
10 deduction is claimed is subject to assessment. Except as provided in
11 subsection (e), with respect to property that is not assessed under
12 IC 6-1.1-7, the person must file the statement during the twelve (12)
13 months before June 11 of the assessment year. The person must file the
14 statement in each year for which the person desires to obtain the
15 deduction. With respect to a property which is assessed under
16 IC 6-1.1-7, the person must file the statement during the twelve (12)
17 months before March 31 of each year for which the person desires to
18 obtain the deduction. The statement may be filed in person or by mail.
19 If mailed, the mailing must be postmarked on or before the last day for
20 filing. On verification of the statement by the assessor of the township
21 in which the property for which the deduction is claimed is subject to
22 assessment, **or the county assessor if there is no township assessor**
23 **for the township**, the county auditor shall allow the deduction.

24 (b) This subsection does not apply to an application for a deduction
25 under section 34.5 of this chapter. The department of environmental
26 management, upon application by a property owner, shall determine
27 whether a system or device qualifies for a deduction provided by
28 section 31, 33, or 34 of this chapter. If the department determines that
29 a system or device qualifies for a deduction, it shall certify the system
30 or device and provide proof of the certification to the property owner.
31 The department shall prescribe the form and manner of the certification
32 process required by this subsection.

33 (c) This subsection does not apply to an application for a deduction
34 under section 34.5 of this chapter. If the department of environmental
35 management receives an application for certification before May 11 of
36 the assessment year, the department shall determine whether the system
37 or device qualifies for a deduction before June 11 of the assessment
38 year. If the department fails to make a determination under this
39 subsection before June 11 of the assessment year, the system or device
40 is considered certified.

41 (d) A denial of a deduction claimed under section 31, 33, 34, or 34.5
42 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal
43 is limited to a review of a determination made by the township
44 **assessor, the county assessor, or the county property tax assessment**
45 **board of appeals, or department of local government finance.**

46 (e) A person who timely files a personal property return under
47 IC 6-1.1-3-7(a) for an assessment year and who desires to claim the

deduction provided in section 31 of this chapter for property that is not assessed under IC 6-1.1-7 must file the statement described in subsection (a) during the twelve (12) months before June 11 of that year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for an assessment year must file the application between March 1 and the extended due date for that year.

(f) This subsection applies only to an application for a deduction under section 34.5 of this chapter. The center for coal technology research established by IC 21-47-4-1, upon receiving an application from the owner of a building, shall determine whether the building qualifies for a deduction under section 34.5 of this chapter. If the center determines that a building qualifies for a deduction, the center shall certify the building and provide proof of the certification to the owner of the building. The center shall prescribe the form and procedure for certification of buildings under this subsection. If the center receives an application for certification of a building under section 34.5 of this chapter before May 11 of an assessment year:

- (1) the center shall determine whether the building qualifies for a deduction before June 11 of the assessment year; and
- (2) if the center fails to make a determination before June 11 of the assessment year, the building is considered certified.

SECTION 54. IC 6-1.1-12-38, AS AMENDED BY P.L.154-2006, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 38. (a) A person is entitled to a deduction from the assessed value of the person's property in an amount equal to the difference between:

- (1) the assessed value of the person's property, including the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11; minus
- (2) the assessed value of the person's property, excluding the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11.

(b) To obtain the deduction under this section, a person must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is subject to assessment. In addition to the certified statement, the person must file a certification by the state chemist listing the improvements that were made to comply with the fertilizer storage rules adopted under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11. The statement and certification must be filed before June 11 of the year preceding the year the deduction will first be applied. Upon the verification of the statement and certification by the assessor of the township in which the

property is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

SECTION 55. IC 6-1.1-12-41, AS AMENDED BY P.L.199-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 41. (a) This section does not apply to assessment years beginning after December 31, 2005.

(b) As used in this section, "assessed value of inventory" means the assessed value determined after the application of any deductions or adjustments that apply by statute or rule to the assessment of inventory, other than the deduction allowed under subsection (f).

(c) As used in this section, "county income tax council" means a council established by IC 6-3.5-6-2.

(d) As used in this section, "fiscal body" has the meaning set forth in IC 36-1-2-6.

(e) As used in this section, "inventory" has the meaning set forth in IC 6-1.1-3-11.

(f) An ordinance may be adopted in a county to provide that a deduction applies to the assessed value of inventory located in the county. The deduction is equal to one hundred percent (100%) of the assessed value of inventory located in the county for the appropriate year of assessment. An ordinance adopted under this section in a particular year applies:

- (1) if adopted before March 31, 2004, to each subsequent assessment year ending before January 1, 2006; and
- (2) if adopted after March 30, 2004, and before June 1, 2005, to the March 1, 2005, assessment date.

An ordinance adopted under this section may be consolidated with an ordinance adopted under IC 6-3.5-7-25 or IC 6-3.5-7-26. The consolidation of an ordinance adopted under this section with an ordinance adopted under IC 6-3.5-7-26 does not cause the ordinance adopted under IC 6-3.5-7-26 to expire after December 31, 2005.

(g) An ordinance may not be adopted under subsection (f) after May 30, 2005. However, an ordinance adopted under this section:

- (1) before March 31, 2004, may be amended after March 30, 2004; and
- (2) before June 1, 2005, may be amended after May 30, 2005;

to consolidate an ordinance adopted under IC 6-3.5-7-26.

(h) The entity that may adopt the ordinance permitted under subsection (f) is:

- (1) the county income tax council if the county option income tax is in effect on January 1 of the year in which an ordinance under this section is adopted;
- (2) the county fiscal body if the county adjusted gross income tax is in effect on January 1 of the year in which an ordinance under this section is adopted; or
- (3) the county income tax council or the county fiscal body,

1 whichever acts first, for a county not covered by subdivision (1)
2 or (2).

3 To adopt an ordinance under subsection (f), a county income tax
4 council shall use the procedures set forth in IC 6-3.5-6 concerning the
5 imposition of the county option income tax. The entity that adopts the
6 ordinance shall provide a certified copy of the ordinance to the
7 department of local government finance before February 1.

8 (i) A taxpayer is not required to file an application to qualify for the
9 deduction permitted under subsection (f).

10 (j) The department of local government finance shall incorporate the
11 deduction established in this section in the personal property return
12 form to be used each year for filing under IC 6-1.1-3-7 or
13 IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the
14 form. If a taxpayer fails to enter the deduction on the form, the
15 township assessor, **or the county assessor if there is no township**
16 **assessor for the township**, shall:

17 (1) determine the amount of the deduction; and

18 (2) within the period established in IC 6-1.1-16-1, issue a notice
19 of assessment to the taxpayer that reflects the application of the
20 deduction to the inventory assessment.

21 (k) The deduction established in this section must be applied to any
22 inventory assessment made by:

23 (1) an assessing official;

24 (2) a county property tax board of appeals; or

25 (3) the department of local government finance.

26 SECTION 56. IC 6-1.1-12-42 IS AMENDED TO READ AS
27 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 42. (a) As used in this
28 section, "assessed value of inventory" means the assessed value
29 determined after the application of any deductions or adjustments that
30 apply by statute or rule to the assessment of inventory, other than the
31 deduction established in subsection (c).

32 (b) As used in this section, "inventory" has the meaning set forth in
33 IC 6-1.1-3-11.

34 (c) A taxpayer is entitled to a deduction from assessed value equal
35 to one hundred percent (100%) of the taxpayer's assessed value of
36 inventory beginning with assessments made in 2006 for property taxes
37 first due and payable in 2007.

38 (d) A taxpayer is not required to file an application to qualify for the
39 deduction established by this section.

40 (e) The department of local government finance shall incorporate
41 the deduction established by this section in the personal property return
42 form to be used each year for filing under IC 6-1.1-3-7 or
43 IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the
44 form. If a taxpayer fails to enter the deduction on the form, the
45 township assessor, **or the county assessor if there is no township**
46 **assessor for the township**, shall:

47 (1) determine the amount of the deduction; and

(2) within the period established in IC 6-1.1-16-1, issue a notice of assessment to the taxpayer that reflects the application of the deduction to the inventory assessment.

(f) The deduction established by this section must be applied to any inventory assessment made by:

- (1) an assessing official;
- (2) a county property tax assessment board of appeals; or
- (3) the department of local government finance.

SECTION 57. IC 6-1.1-12.1-5, AS AMENDED BY P.L.193-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The deduction application required by this section must contain the following information:

- (1) The name of the property owner.
- (2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (3) The assessed value of the improvements before rehabilitation.
- (4) The increase in the assessed value of improvements resulting from the rehabilitation.
- (5) The assessed value of the new structure in the case of redevelopment.
- (6) The amount of the deduction claimed for the first year of the deduction.
- (7) If the deduction application is for a deduction in a residentially distressed area, the assessed value of the improvement or new structure for which the deduction is claimed.

(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and in the following years the deduction is allowed without any additional deduction application being filed. However, property owners who had an area designated an urban development area pursuant to a deduction application filed prior to January 1, 1979, are only entitled to a deduction for a five (5) year period. In addition, property owners who are entitled to a deduction under this chapter pursuant to a deduction application filed after

December 31, 1978, and before January 1, 1986, are entitled to a deduction for a ten (10) year period.

(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall act as follows:

(1) If a determination about the number of years the deduction is allowed has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(3) If the deduction application is for rehabilitation or redevelopment in a residentially distressed area, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 3 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) continues to use the property in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) The township **or county** assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

(i) Before the county auditor acts under subsection (f), the county auditor may request that the township assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, review the deduction application.

(j) A property owner may appeal a determination of the county auditor under subsection (f) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the county auditor not more than forty-five (45) days after the county auditor gives the person notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

SECTION 58. IC 6-1.1-12.1-5.3, AS ADDED BY P.L.154-2006,

SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.3. (a) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter must file a deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the eligible vacant building is located. Except as otherwise provided in this section, the deduction application must be filed before May 10 of the year in which the property owner or a tenant of the property owner initially occupies the eligible vacant building.

(b) If notice of the assessed valuation or new assessment for a year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date the notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The deduction application required by this section must contain the following information:

- (1) The name of the property owner and, if applicable, the property owner's tenant.
- (2) A description of the property for which a deduction is claimed.
- (3) The amount of the deduction claimed for the first year of the deduction.
- (4) Any other information required by the department of local government finance or the designating body.

(d) A deduction application filed under this section applies to the year in which the property owner or a tenant of the property owner occupies the eligible vacant building and in the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed.

(e) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter but that did not file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year. A deduction application filed under this subsection applies to the year in which the deduction application is filed and the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed. The amount of the deduction under this subsection is the amount that would have been applicable to the year under section 4.8 of this chapter if the deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall do the following:

- (1) If a determination concerning the number of years the deduction is allowed has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.
- (2) If a determination concerning the number of years the

deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided by section 4.8 of this chapter are not affected by a change in the ownership of the eligible vacant building or a change in the property owner's tenant, if the new property owner or the new tenant:

(1) continues to occupy the eligible vacant building in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) Before the county auditor acts under subsection (f), the county auditor may request that the township assessor of the township in which the eligible vacant building is located, **or the county assessor if there is no township assessor for the township**, review the deduction application.

(i) A property owner may appeal a determination of the county auditor under subsection (f) by requesting in writing a preliminary conference with the county auditor not more than forty-five (45) days after the county auditor gives the property owner notice of the determination. An appeal under this subsection shall be processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

(j) In addition to the requirements of subsection (c), a property owner that files a deduction application under this section must provide the county auditor and the designating body with information showing the extent to which there has been compliance with the statement of benefits approved under section 4.8 of this chapter. This information must be included in the deduction application and must also be updated each year in which the deduction is applicable:

(1) at the same time that the property owner or the property owner's tenant files a personal property tax return for property located at the eligible vacant building for which the deduction was granted; or

(2) if subdivision (1) does not apply, before May 15 of each year.

(k) The following information is a public record if filed under this section:

(1) The name and address of the property owner.

(2) The location and description of the eligible vacant building for which the deduction was granted.

(3) Any information concerning the number of employees at the eligible vacant building for which the deduction was granted, including estimated totals that were provided as part of the statement of benefits.

(4) Any information concerning the total of the salaries paid to the employees described in subdivision (3), including estimated totals that are provided as part of the statement of benefits.

(5) Any information concerning the assessed value of the eligible vacant building, including estimates that are provided as part of the statement of benefits.

(l) Information concerning the specific salaries paid to individual employees by the property owner or tenant is confidential.

SECTION 59. IC 6-1.1-12.1-5.4, AS AMENDED BY P.L.193-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.4. (a) A person that desires to obtain the deduction provided by section 4.5 of this chapter must file a certified deduction schedule with the person's personal property return on a form prescribed by the department of local government finance with the township assessor of the township in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is located, **or with the county assessor if there is no township assessor for the township.** Except as provided in subsection (e), the deduction is applied in the amount claimed in a certified schedule that a person files with:

(1) a timely personal property return under IC 6-1.1-3-7(a) or IC 6-1.1-3-7(b); or

(2) a timely amended personal property return under IC 6-1.1-3-7.5.

The township **or county** assessor shall forward to the county auditor ~~and the county assessor~~ a copy of each certified deduction schedule filed under this subsection. **The township assessor shall forward to the county assessor a copy of each certified deduction schedule filed with the township assessor under this subsection.**

(b) The deduction schedule required by this section must contain the following information:

(1) The name of the owner of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(2) A description of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(3) The amount of the deduction claimed for the first year of the deduction.

(c) This subsection applies to a deduction schedule with respect to new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment for which a statement of benefits was initially approved after April 30, 1991. If a determination about the number of years the deduction is allowed has not been made in the resolution

adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction schedule to the designating body, and the designating body shall adopt a resolution under section 4.5(g)(2) of this chapter.

(d) A deduction schedule must be filed under this section in the year in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is installed and in each of the immediately succeeding years the deduction is allowed.

(e) The township assessor, or the county assessor **if there is no township assessor for the township**, may:

(1) review the deduction schedule; and

(2) before the March 1 that next succeeds the assessment date for which the deduction is claimed, deny or alter the amount of the deduction.

If the township ~~assessor~~ or ~~the~~ county assessor does not deny the deduction, the county auditor shall apply the deduction in the amount claimed in the deduction schedule or in the amount as altered by the township ~~assessor~~ or ~~the~~ county assessor. A township ~~assessor~~ or a county assessor who denies a deduction under this subsection or alters the amount of the deduction shall notify the person that claimed the deduction and the county auditor of the assessor's action. The county auditor shall notify the designating body and the county property tax assessment board of appeals of all deductions applied under this section.

(f) If the ownership of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment changes, the deduction provided under section 4.5 of this chapter continues to apply to that equipment if the new owner:

(1) continues to use the equipment in compliance with any

standards established under section 2(g) of this chapter; and

(2) files the deduction schedules required by this section.

(g) The amount of the deduction is the percentage under section 4.5 of this chapter that would have applied if the ownership of the property had not changed multiplied by the assessed value of the equipment for the year the deduction is claimed by the new owner.

(h) A person may appeal a determination of the township ~~assessor~~ or ~~the~~ county assessor under subsection (e) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the township ~~assessor~~ or ~~the~~ county assessor not more than forty-five (45) days after the township ~~assessor~~ or ~~the~~ county assessor gives the person notice of the determination. Except as provided in subsection (i), an appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

(i) The county assessor is recused from any action the county

property tax assessment board of appeals takes with respect to an appeal under subsection (h) of a determination by the county assessor.

SECTION 60. IC 6-1.1-12.1-5.8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.8. In lieu of providing the statement of benefits required by section 3 or 4.5 of this chapter and the additional information required by section 5.1 or 5.6 of this chapter, the designating body may, by resolution, waive the statement of benefits if the designating body finds that the purposes of this chapter are served by allowing the deduction and the property owner has, during the thirty-six (36) months preceding the first assessment date to which the waiver would apply, installed new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment or developed or rehabilitated property at a cost of at least ten million dollars (\$10,000,000) as determined by the assessor of the township in which the property is located, **or by the county assessor if there is no township assessor for the township.**

SECTION 61. IC 6-1.1-12.1-5.9, AS AMENDED BY P.L.154-2006, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5.9. (a) This section does not apply to:

- (1) a deduction under section 3 of this chapter for property located in a residentially distressed area; or
- (2) any other deduction under section 3 or 4.5 of this chapter for which a statement of benefits was approved before July 1, 1991.

(b) Not later than forty-five (45) days after receipt of the information described in section 5.1, 5.3(j), or 5.6 of this chapter, the designating body may determine whether the property owner has substantially complied with the statement of benefits approved under section 3, 4.5, or 4.8 of this chapter. If the designating body determines that the property owner has not substantially complied with the statement of benefits and that the failure to substantially comply was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services), the designating body shall mail a written notice to the property owner. The written notice must include the following provisions:

- (1) An explanation of the reasons for the designating body's determination.
- (2) The date, time, and place of a hearing to be conducted by the designating body for the purpose of further considering the property owner's compliance with the statement of benefits. The date of the hearing may not be more than thirty (30) days after the date on which the notice is mailed.

(c) On the date specified in the notice described in subsection (b)(2), the designating body shall conduct a hearing for the purpose of further considering the property owner's compliance with the statement of benefits. Based on the information presented at the hearing by the property owner and other interested parties, the designating body shall

again determine whether the property owner has made reasonable efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 3, 4.5, or 4.8 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

(d) If the designating body adopts a resolution terminating a deduction under subsection (c), the designating body shall immediately mail a certified copy of the resolution to:

- (1) the property owner;
- (2) the county auditor; and
- (3) ~~if the deduction applied under section 4.5 of this chapter,~~ the township county assessor.

The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction. If the designating body's resolution is adopted after the county treasurer has mailed the statement required by IC 6-1.1-22-8, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

(e) A property owner whose deduction is terminated by the designating body under this section may appeal the designating body's decision by filing a complaint in the office of the clerk of the circuit or superior court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. An appeal under this subsection shall be promptly heard by the court without a jury and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal and may confirm the action of the designating body or sustain the appeal. The judgment of the court is final and conclusive unless an appeal is taken as in other civil actions.

(f) If an appeal under subsection (e) is pending, the taxes resulting from the termination of the deduction are not due until after the appeal is finally adjudicated and the termination of the deduction is finally determined.

SECTION 62. IC 6-1.1-12.4-1, AS ADDED BY P.L.193-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. For purposes of this chapter, "official" means:

- (1) a county auditor;
- (2) a county assessor; or
- (3) a township assessor **(if any)**.

SECTION 63. IC 6-1.1-12.4-2, AS AMENDED BY P.L.219-2007, SECTION 34, AND AS AMENDED BY P.L.234-2007, SECTION 38,

IS CORRECTED AND AMENDED TO READ AS FOLLOWS
[EFFECTIVE JULY 1, 2008]: Sec. 2. (a) For purposes of this section,
an increase in the assessed value of real property is determined in the
same manner that an increase in the assessed value of real property is
determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to a development, redevelopment,
or rehabilitation that is first assessed after March 1, 2005, and before
March 2, ~~2009~~ 2007. Except as provided in subsection (h) and sections
4, 5, and 8 of this chapter, an owner of real property that:

- (1) develops, redevelops, or rehabilitates the real property; and
- (2) creates or retains employment from the development,
redevelopment, or rehabilitation;

is entitled to a deduction from the assessed value of the real property.

(c) *Subject to section 14 of this chapter*, the deduction under this
section is first available in the year in which the increase in assessed
value resulting from the development, redevelopment, or rehabilitation
occurs and continues for the following two (2) years. The amount of the
deduction that a property owner may receive with respect to real
property located in a county for a particular year equals the lesser of:

- (1) two million dollars (\$2,000,000); or
- (2) the product of:
 - (A) the increase in assessed value resulting from the
development, rehabilitation, or redevelopment; multiplied by
 - (B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) A property owner that qualifies for the deduction under this
section must file a notice to claim the deduction in the manner
prescribed by the department of local government finance under rules
adopted by the department of local government finance under
IC 4-22-2 to implement this chapter. The township assessor, **or the
county assessor if there is no township assessor for the township**,
shall:

- (1) inform the county auditor of the real property eligible for the
deduction as contained in the notice filed by the taxpayer under
this subsection; and
- (2) inform the county auditor of the deduction amount.

(e) The county auditor shall:

- (1) make the deductions; and
- (2) notify the county property tax assessment board of appeals of
all deductions approved;

under this section.

(f) The amount of the deduction determined under subsection (c)(2)
is adjusted to reflect the percentage increase or decrease in assessed
valuation that results from:

(1) a general reassessment of real property under IC 6-1.1-4-4; or

(2) an annual adjustment under IC 6-1.1-4-4.5.

(g) If an appeal of an assessment is approved that results in a reduction of the assessed value of the real property, the amount of the deduction under this section is adjusted to reflect the percentage decrease that results from the appeal.

(h) The deduction under this section does not apply to a facility listed in IC 6-1.1-12.1-3(e).

SECTION 64. IC 6-1.1-12.4-3, AS AMENDED BY P.L.219-2007, SECTION 35, AND AS AMENDED BY P.L.234-2007, SECTION 39, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) For purposes of this section, an increase in the assessed value of personal property is determined in the same manner that an increase in the assessed value of new manufacturing equipment is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to personal property that the owner purchases after March 1, 2005, and before March 2, ~~2009~~ 2007. Except as provided in sections 4, 5, and 8 of this chapter, an owner that purchases personal property other than inventory (as defined in 50 IAC 4.2-5-1, as in effect on January 1, 2005) that:

(1) was never before used by its owner for any purpose in Indiana;

and

(2) creates or retains employment;

is entitled to a deduction from the assessed value of the personal property.

(c) *Subject to section 14 of this chapter*, the deduction under this section is first available in the year in which the increase in assessed value resulting from the purchase of the personal property occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to personal property located in a county for a particular year equals the lesser of:

(1) two million dollars (\$2,000,000); or

(2) the product of:

(A) the increase in assessed value resulting from the purchase of the personal property; multiplied by

(B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) If an appeal of an assessment is approved that results in a reduction of the assessed value of the personal property, the amount of the deduction is adjusted to reflect the percentage decrease that results from the appeal.

(e) A property owner must claim the deduction under this section on the owner's annual personal property tax return. The township assessor, **or the county assessor if there is no township assessor for the**

1 **township, shall:**

2 (1) identify the personal property eligible for the deduction to the
3 county auditor; and

4 (2) inform the county auditor of the deduction amount.

5 (f) The county auditor shall:

6 (1) make the deductions; and

7 (2) notify the county property tax assessment board of appeals of
8 all deductions approved;

9 under this section.

10 (g) The deduction under this section does not apply to personal
11 property at a facility listed in IC 6-1.1-12.1-3(e).

12 SECTION 65. IC 6-1.1-12.4-9, AS ADDED BY P.L.193-2005,
13 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 JULY 1, 2008]: Sec. 9. If an official terminates a deduction under
15 section 8 of this chapter:

16 (1) the official shall immediately mail a certified copy of the
17 determination to:

18 (A) the property owner; and

19 (B) if the determination is made by the county assessor or the
20 township assessor (**if any**), the county auditor;

21 (2) the county auditor shall:

22 (A) remove the deduction from the tax duplicate; and

23 (B) notify the county treasurer of the termination of the
24 deduction; and

25 (3) if the official's determination to terminate the deduction
26 occurs after the county treasurer has mailed the statement
27 required by IC 6-1.1-22-8, the county treasurer shall immediately
28 mail the property owner a revised statement that reflects the
29 termination of the deduction.

30 SECTION 66. IC 6-1.1-13-2 IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. When the county
32 property tax assessment board of appeals convenes, the county auditor
33 shall submit to the board the assessment list of the county for the
34 current year as returned by the township assessors (**if any**) and as
35 amended and returned by the county assessor. The county assessor
36 shall make recommendations to the board for corrections and changes
37 in the returns and assessments. The board shall consider and act upon
38 all the recommendations.

39 SECTION 67. IC 6-1.1-14-7 IS AMENDED TO READ AS
40 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. The county assessor,
41 a township assessor (**if any**), or ten (10) or more taxpayers who are
42 affected by an equalization order issued under section 5 of this chapter
43 may file a petition for review of the order with the county ~~assessor~~
44 **auditor** of the county to which the equalization order is issued. The
45 petition must be filed within ten (10) days after notice of the order is
46 given under section 9 of this chapter. The petition shall set forth, in the
47 form and detail prescribed by the department of local government

1 finance, the objections to the equalization order.

2 SECTION 68. IC 6-1.1-14-8 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) If a petition for
4 review of an equalization order is filed with a county auditor under
5 section 7 of this chapter, the county auditor shall immediately mail a
6 certified copy of the petition and any information relevant to the
7 petition to the department of local government finance. Within a
8 reasonable period of time, the department of local government finance
9 shall fix a date for a hearing on the petition. The hearing shall be held
10 in the county to which the equalization order has been directed. At least
11 three (3) days before the date fixed for the hearing, the department of
12 local government finance shall give notice of the hearing by mail to the
13 township **assessor (if any)** and **the** county ~~assessors~~ **assessor** whose
14 ~~assessments are~~ **assessment is** affected by the order and to the first ten
15 (10) taxpayers whose names appear on the petition for review at the
16 addresses listed by those taxpayers on the petition. In addition, the
17 department of local government finance shall give the notice, if any,
18 required under section 9(a) of this chapter.

19 (b) After the hearing required by subsection (a), the department of
20 local government finance may affirm, modify, or set aside its
21 equalization order. The department shall certify its action with respect
22 to the order to the county auditor. The county auditor shall immediately
23 make any changes in the assessed values required by the action of the
24 department of local government finance.

25 (c) A person whose name appears on the petition for review may
26 petition for judicial review of the final determination of the department
27 of local government finance under subsection (b). The petition must be
28 filed in the tax court not more than forty-five (45) days after the
29 department certifies its action under subsection (b).

30 SECTION 69. IC 6-1.1-15-1, AS AMENDED BY P.L.1-2008,
31 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2008]: Sec. 1. (a) A taxpayer may obtain a review by the
33 county board of a county or township official's action with respect to
34 **either or both of the following:**

35 (1) The assessment of the taxpayer's tangible property. ~~if the~~
36 ~~official's action requires the giving of notice to the taxpayer:~~

37 (2) **A deduction for which a review under this section is**
38 **authorized by any of the following:**

39 (A) IC 6-1.1-12-25.5.

40 (B) IC 6-1.1-12-28.5.

41 (C) IC 6-1.1-12-35.5.

42 (D) IC 6-1.1-12.1-5.

43 (E) IC 6-1.1-12.1-5.3.

44 (F) IC 6-1.1-12.1-5.4.

45 (b) At the time that notice **of an action referred to in subsection**
46 **(a)** is given to the taxpayer, the taxpayer shall also be informed in
47 writing of:

(1) the opportunity for a review under this section, including a **preliminary informal** meeting under ~~subsection (h)~~ **subsection (h)(2)** with the county or township official referred to in this subsection; and

(2) the procedures the taxpayer must follow in order to obtain a review under this section.

~~(b)~~ **(c)** In order to obtain a review of an assessment **or deduction** effective for the assessment date to which the notice referred to in ~~subsection (a)~~ **subsection (b)** applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in ~~subsection (a)~~: **subsection (b)**.

~~(c)~~ **(d)** A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in ~~subsection (a)~~: **subsection (b)**. To obtain the review, the taxpayer must file a notice in writing with the township assessor, ~~of the township in which the property is subject to assessment. or the county assessor if the township is not served by a township assessor.~~ The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. For an assessment date in a year before 2009, the notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008, the notice must be filed not later than the later of:

(1) May 10 of the year; or

(2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b).

~~(d)~~ **(e)** A change in an assessment made as a result of a notice for review filed by a taxpayer under ~~subsection (c)~~ **subsection (d)** after the time prescribed in ~~subsection (c)~~ **subsection (d)** becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

~~(e)~~ **(f)** The written notice filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** must include the following information:

(1) The name of the taxpayer.

(2) The address and parcel or key number of the property.

(3) The address and telephone number of the taxpayer.

(g) The filing of a notice under subsection (c) or (d):

(1) initiates a review under this section; and

(2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).

1 ~~(f)~~ **(h)** A county or township official who receives a notice for
 2 review filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or**
 3 **(d)** shall:

- 4 **(1)** immediately forward the notice to the county board; **and**
 5 **(2)** attempt to hold a preliminary informal meeting with the
 6 taxpayer to resolve as many issues as possible by:
 7 **(A)** discussing the specifics of the taxpayer's assessment or
 8 deduction;
 9 **(B)** reviewing the taxpayer's property record card;
 10 **(C)** explaining to the taxpayer how the assessment or
 11 deduction was determined;
 12 **(D)** providing to the taxpayer information about the
 13 statutes, rules, and guidelines that govern the
 14 determination of the assessment or deduction;
 15 **(E)** noting and considering objections of the taxpayer;
 16 **(F)** considering all errors alleged by the taxpayer; and
 17 **(G)** otherwise educating the taxpayer about:
 18 **(i)** the taxpayer's assessment or deduction;
 19 **(ii)** the assessment or deduction process; and
 20 **(iii)** the assessment or deduction appeal process.

21 **(i)** Not later than ten (10) days after the informal preliminary
 22 meeting, the official referred to in subsection (a) shall forward to
 23 the county auditor and the county board the results of the
 24 conference on a form prescribed by the department of local
 25 government finance that must be completed and signed by the
 26 taxpayer and the official. The form must indicate the following:

- 27 **(1)** If the taxpayer and the official agree on the resolution of
 28 all assessment or deduction issues in the review, a statement
 29 of:
 30 **(A)** those issues; and
 31 **(B)** the assessed value of the tangible property or the
 32 amount of the deduction that results from the resolution of
 33 those issues in the manner agreed to by the taxpayer and
 34 the official.
 35 **(2)** If the taxpayer and the official do not agree on the
 36 resolution of all assessment or deduction issues in the review:
 37 **(A)** a statement of those issues; and
 38 **(B)** identification of:
 39 **(i)** the issues on which the taxpayer and the official
 40 agree; and
 41 **(iii)** the issues on which the taxpayer and the official
 42 disagree.

43 **(j)** If the county board receives a form referred to in subsection
 44 **(i)(1)** before the hearing scheduled under subsection (k):

- 45 **(1)** the county board shall cancel the hearing;
 46 **(2)** the county official referred to in subsection (a) shall give
 47 notice to the taxpayer, the county board, the county assessor,
 48 and the county auditor of the assessment or deduction in the

amount referred to in subsection (i)(1)(B); and
 (3) if the matter in issue is the assessment of tangible property, the county board may reserve the right to change the assessment under IC 6-1.1-13.

~~(g)~~ (k) If:

- (1) subsection (i)(2) applies; or
- (2) the county board does not receive a form referred to in subsection (i) not later than one hundred twenty (120) days after the date of the notice for review filed by the taxpayer under subsection (c) or (d);

the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of ~~the~~ **that** notice. ~~for review filed by the taxpayer under subsection (b) or (c).~~ The county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. **The county assessor is recused from any action the county board takes with respect to an assessment determination by the county assessor.**

~~(h)~~ Before the county board holds the hearing required under subsection (g), the taxpayer may request a meeting by filing a written request with the county or township official with whom the taxpayer filed the notice for review to:

- ~~(1)~~ attempt to resolve as many issues under review as possible; and
- ~~(2)~~ seek a joint recommendation for settlement of some or all of the issues under review.

~~A county or township official who receives a meeting request under this subsection before the county board hearing shall meet with the taxpayer. The taxpayer and the county or township official shall present a joint recommendation reached under this subsection to the county board at the hearing required under subsection (g). The county board may adopt or reject the recommendation in whole or in part.~~

~~(i)~~ **(l)** At the hearing required under ~~subsection (g):~~ **subsection (k):**

- (1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment **or deduction**; and
- (2) the county or township official with whom the taxpayer filed the notice for review must present:
 - (A) the basis for the assessment **or deduction** decision; and
 - (B) the reasons the taxpayer's contentions should be denied.

~~(j)~~ **(m)** The official referred to in subsection (a) may not require the taxpayer to provide documentary evidence at the preliminary informal meeting under subsection (h). The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under

~~subsection (g).~~ **subsection (k).** If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

- (1) Initiate the review.
- (2) Prosecute the review.

~~(k)~~ **(n)** ~~Regardless of whether the county board adopts a recommendation under subsection (h);~~ The county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under ~~subsection (g)~~ **subsection (k)** to the taxpayer, ~~the official referred to in subsection (a), the county assessor, and the township assessor.~~ **county auditor.**

~~(†)~~ **(o)** If the maximum time elapses:

- (1) under ~~subsection (g)~~ **subsection (k)** for the county board to hold a hearing; or
- (2) under ~~subsection (k)~~ **subsection (n)** for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter at any time after the maximum time elapses.

SECTION 70. IC 6-1.1-15-9, AS AMENDED BY P.L.219-2007, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. (a) If the assessment or exemption of tangible property is corrected by the department of local government finance or the county board under section 8 of this chapter, the owner of the property has a right to appeal the final determination of the corrected assessment or exemption to the Indiana board. The county assessor also has a right to appeal the final determination of the reassessment or exemption by the department of local government finance or the county board, but only upon request by the county assessor, the ~~elected~~ township assessor **(if any)**, or an affected taxing unit. If the appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.

(b) An appeal under this section must be initiated in the manner prescribed in section 3 of this chapter or IC 6-1.5-5.

SECTION 71. IC 6-1.1-15-12, AS AMENDED BY P.L.219-2007, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) Subject to the limitations contained in subsections (c) and (d), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

- (1) The description of the real property was in error.
- (2) The assessment was against the wrong person.
- (3) Taxes on the same property were charged more than one (1) time in the same year.
- (4) There was a mathematical error in computing the taxes or

penalties on the taxes.

(5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.

(6) The taxes, as a matter of law, were illegal.

(7) There was a mathematical error in computing an assessment.

(8) Through an error of omission by any state or county officer, the taxpayer was not given credit for an exemption or deduction permitted by law.

(b) The county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county auditor finds that the error exists.

(c) If the tax is based on an assessment made or determined by the department of local government finance, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the department of local government finance or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the department of local government finance, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by at least two (2) of the following officials:

(1) The township assessor **(if any)**.

(2) The county auditor.

(3) The county assessor.

If two (2) of these officials do not approve such a correction, the county auditor shall refer the matter to the county board for determination. The county board shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county board to the Indiana board for a final administrative determination. An appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The Indiana board shall send the final administrative determination to the taxpayer, the county auditor, the county assessor, and the township assessor **(if any)**.

(f) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

(g) A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

(h) A taxpayer that files a statement under IC 6-1.1-8-19 may not

petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead initiate an objection under IC 6-1.1-8-28 or an appeal under IC 6-1.1-8-30.

(i) A taxpayer that files a statement under IC 6-1.1-8-23 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead file an amended statement not more than six (6) months after the due date of the statement.

SECTION 72. IC 6-1.1-15-14, AS AMENDED BY P.L.219-2007, SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14. In any assessment review, the assessing official ~~the county assessor; and the members of a county board~~ shall:

(1) use the department of local government finance's rules in effect; and

(2) consider the conditions and circumstances of the property as they existed;

on the original assessment date of the property under review.

SECTION 73. IC 6-1.1-15-16, AS AMENDED BY P.L.219-2007, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 16. Notwithstanding any provision in the 2002 Real Property Assessment Manual and Real Property Assessment Guidelines for 2002-Version A, incorporated by reference in 50 IAC 2.3-1-2, a county board or the Indiana board shall consider all evidence relevant to the assessment of real property regardless of whether the evidence was submitted to the township assessor **(if any) or county assessor** before the assessment of the property.

SECTION 74. IC 6-1.1-16-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official ~~county assessor~~, or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official ~~county assessor~~, or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following ~~time~~ periods:

(1) A township ~~or county assessing official assessor~~ **(if any)** must make a change in the assessed value and give the notice of the change on or before the latter of:

(A) September 15 of the year for which the assessment is made; or

(B) four (4) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(2) A county assessor or county property tax assessment board of appeals must make a change in the assessed value, including the

1 final determination by the board of an assessment changed by a
 2 ~~township or county~~ an assessing official, ~~or county property tax~~
 3 ~~assessment board of appeals~~; and give the notice of the change on
 4 or before the ~~latter~~ **later** of:

5 (A) October 30 of the year for which the assessment is made;
 6 or

7 (B) five (5) months from the date the personal property return
 8 is filed if the return is filed after May 15 of the year for which
 9 the assessment is made.

10 (3) The department of local government finance must make a
 11 preliminary change in the assessed value and give the notice of
 12 the change on or before the ~~latter~~ **later** of:

13 (A) October 1 of the year immediately following the year for
 14 which the assessment is made; or

15 (B) sixteen (16) months from the date the personal property
 16 return is filed if the return is filed after May 15 of the year for
 17 which the assessment is made.

18 (b) Except as provided in section 2 of this chapter, if an assessing
 19 official ~~a county assessor~~, or a county property tax assessment board of
 20 appeals fails to change an assessment and give notice of the change
 21 within the time prescribed by this section, the assessed value claimed
 22 by the taxpayer on the personal property return is final.

23 (c) This section does not limit the authority of a county auditor to
 24 correct errors in a tax duplicate under IC 6-1.1-15-12.

25 (d) This section does not apply if the taxpayer:

26 (1) fails to file a personal property return which substantially
 27 complies with ~~the provisions of~~ this article and the regulations of
 28 the department of local government finance; or

29 (2) files a fraudulent personal property return with the intent to
 30 evade the payment of property taxes.

31 (e) A taxpayer may appeal a preliminary determination of the
 32 department of local government finance under subsection (a)(3) to the
 33 Indiana board. An appeal under this subdivision shall be conducted in
 34 the same manner as an appeal under IC 6-1.1-15-4 through
 35 IC 6-1.1-15-8. A preliminary determination that is not appealed under
 36 this subsection is a final unappealable order of the department of local
 37 government finance.

38 SECTION 75. IC 6-1.1-16-2, AS AMENDED BY P.L.219-2007,
 39 SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2008]: Sec. 2. (a) If a county property tax assessment board of
 41 appeals fails to change an assessed value claimed by a taxpayer on a
 42 personal property return and give notice of the change within the time
 43 prescribed in section 1(a)(2) of this chapter, the township assessor, or
 44 the county assessor **if there is no township assessor for the township**,
 45 may file a petition for review of the assessment by the Indiana board.
 46 The township ~~assessor~~ or ~~the~~ county assessor must file the petition for
 47 review in the manner provided in IC 6-1.1-15-3(d). The ~~time~~ period for

1 filing the petition begins to run on the last day that the county board is
 2 permitted to act on the assessment under section 1(a)(2) of this chapter
 3 as though the board acted and gave notice of its action on that day.

4 (b) Notwithstanding section 1(a)(3) of this chapter, the department
 5 of local government finance shall reassess tangible property when an
 6 appealed assessment of the property is remanded to the board under
 7 IC 6-1.1-15-8.

8 SECTION 76. IC 6-1.1-17-1, AS AMENDED BY P.L.154-2006,
 9 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2008]: Sec. 1. (a) On or before August 1 of each year, the
 11 county auditor shall send a certified statement, under the seal of the
 12 board of county commissioners, to the fiscal officer of each political
 13 subdivision of the county and the department of local government
 14 finance. The statement shall contain:

15 (1) information concerning the assessed valuation in the political
 16 subdivision for the next calendar year;

17 (2) an estimate of the taxes to be distributed to the political
 18 subdivision during the last six (6) months of the current calendar
 19 year;

20 (3) the current assessed valuation as shown on the abstract of
 21 charges;

22 (4) the average growth in assessed valuation in the political
 23 subdivision over the preceding three (3) budget years, excluding
 24 years in which a general reassessment occurs, determined
 25 according to procedures established by the department of local
 26 government finance;

27 (5) the amount of the political subdivision's assessed valuation
 28 reduction determined under section 0.5(d) of this chapter;

29 **(6) for counties with taxing units that cross into or intersect**
 30 **with other counties, the assessed valuation as shown on the**
 31 **most current abstract of property; and**

32 ~~(7)~~ (7) any other information at the disposal of the county auditor
 33 that might affect the assessed value used in the budget adoption
 34 process.

35 (b) The estimate of taxes to be distributed shall be based on:

36 (1) the abstract of taxes levied and collectible for the current
 37 calendar year, less any taxes previously distributed for the
 38 calendar year; and

39 (2) any other information at the disposal of the county auditor
 40 which might affect the estimate.

41 (c) The fiscal officer of each political subdivision shall present the
 42 county auditor's statement to the proper officers of the political
 43 subdivision.

44 (d) Subject to subsection (e) and except as provided in subsection
 45 (f), after the county auditor sends a certified statement under subsection
 46 (a) or an amended certified statement under this subsection with
 47 respect to a political subdivision and before the department of local

government finance certifies its action with respect to the political subdivision under section 16(f) of this chapter, the county auditor may amend the information concerning assessed valuation included in the earlier certified statement. The county auditor shall send a certified statement amended under this subsection, under the seal of the board of county commissioners, to:

(1) the fiscal officer of each political subdivision affected by the amendment; and

(2) the department of local government finance.

(e) Except as provided in subsection (g), before the county auditor makes an amendment under subsection (d), the county auditor must provide an opportunity for public comment on the proposed amendment at a public hearing. The county auditor must give notice of the hearing under IC 5-3-1. If the county auditor makes the amendment as a result of information provided to the county auditor by an assessor, the county auditor shall give notice of the public hearing to the assessor.

(f) Subsection (d) does not apply to an adjustment of assessed valuation under IC 36-7-15.1-26.9(d).

(g) The county auditor is not required to hold a public hearing under subsection (e) if:

(1) the amendment under subsection (d) is proposed to correct a mathematical error made in the determination of the amount of assessed valuation included in the earlier certified statement;

(2) the amendment under subsection (d) is proposed to add to the amount of assessed valuation included in the earlier certified statement assessed valuation of omitted property discovered after the county auditor sent the earlier certified statement; or

(3) the county auditor determines that the amendment under subsection (d) will not result in an increase in the tax rate or tax rates of the political subdivision.

SECTION 77. IC 6-1.1-17-3, AS AMENDED BY P.L.219-2007, SECTION 49, AND AS AMENDED BY P.L.224-2007, SECTION 5, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. The political subdivision shall give notice by publication to taxpayers of:

(1) the estimated budget;

(2) the estimated maximum permissible levy;

(3) the current and proposed tax levies of each fund; and

(4) the amounts of excessive levy appeals to be requested.

In the notice, the political subdivision shall also state the time and place at which a public hearing will be held on these items. The notice shall be published twice in accordance with IC 5-3-1 with the first

publication at least ten (10) days before the date fixed for the public hearing. Beginning in 2009, the duties required by this subsection must be completed before August 10 of the calendar year. A political subdivision shall provide the estimated budget and levy information required for the notice under subsection (b) to the county auditor on the schedule determined by the department of local government finance.

(b) Beginning in 2009, before August 10 of a calendar year, the county auditor shall mail to the last known address of each person liable for any property taxes, as shown on the tax duplicate, or to the last known address of the most recent owner shown in the transfer book, a statement that includes:

(1) the assessed valuation as of the assessment date in the current calendar year of tangible property on which the person will be liable for property taxes first due and payable in the immediately succeeding calendar year and notice to the person of the opportunity to appeal the assessed valuation under ~~IC 6-1.1-15-1(b); IC 6-1.1-15-1(e);~~ **IC 6-1.1-15-1.**

(2) the amount of property taxes for which the person will be liable to each political subdivision on the tangible property for taxes first due and payable in the immediately succeeding calendar year, taking into account all factors that affect that liability, including:

(A) the estimated budget and proposed tax rate and tax levy formulated by the political subdivision under subsection (a);

(B) any deductions or exemptions that apply to the assessed valuation of the tangible property;

(C) any credits that apply in the determination of the tax liability; and

(D) the county auditor's best estimate of the effects on the tax liability that might result from actions of:

(i) the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*); or

(ii) the department of local government finance;

(3) a prominently displayed notation that:

(A) the estimate under subdivision (2) is based on the best information available at the time the statement is mailed; and

(B) based on various factors, including potential actions by:

(i) the county board of tax adjustment (*before January 1, 2009*) or the county board of tax and capital projects review (*after December 31, 2008*); or

(ii) the department of local government finance;

it is possible that the tax liability as finally determined will differ substantially from the estimate;

(4) comparative information showing the amount of property taxes for which the person is liable to each political subdivision on the tangible property for taxes first due and payable in the

1 current year; and

2 (5) the date, time, and place at which the political subdivision will
3 hold a public hearing on the political subdivision's estimated
4 budget and proposed tax rate and tax levy as required under
5 subsection (a).

6 (c) The department of local government finance shall:

7 (1) prescribe a form for; and

8 (2) provide assistance to county auditors in preparing;
9 statements under subsection (b). Mailing the statement described in
10 subsection (b) to a mortgagee maintaining an escrow account for a
11 person who is liable for any property taxes shall not be construed as
12 compliance with subsection (b).

13 (d) The board of directors of a solid waste management district
14 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
15 conduct the public hearing required under subsection (a):

16 (1) in any county of the solid waste management district; and

17 (2) in accordance with the annual notice of meetings published
18 under IC 13-21-5-2.

19 (e) The trustee of each township in the county shall estimate the
20 amount necessary to meet the cost of township assistance in the
21 township for the ensuing calendar year. The township board shall adopt
22 with the township budget a tax rate sufficient to meet the estimated cost
23 of township assistance. The taxes collected as a result of the tax rate
24 adopted under this subsection are credited to the township assistance
25 fund.

26 (f) A county shall adopt with the county budget and the department
27 of local government finance shall certify under section 16 of this
28 chapter a tax rate sufficient to raise the levy necessary to pay the
29 following:

30 (1) The cost of child services (as defined in IC 12-19-7-1) of the
31 county payable from the family and children's fund.

32 (2) The cost of children's psychiatric residential treatment
33 services (as defined in IC 12-19-7.5-1) of the county payable from
34 the children's psychiatric residential treatment services fund.

35 A budget, tax rate, or tax levy adopted by a county fiscal body or
36 approved or modified by a county board of tax adjustment that is less
37 than the levy necessary to pay the costs described in subdivision (1) or
38 (2) shall not be treated as a final budget, tax rate, or tax levy under
39 section 11 of this chapter.

40 SECTION 78. IC 6-1.1-21-4, AS AMENDED BY P.L.234-2007,
41 SECTION 297, AND AS AMENDED BY P.L.219-2007, SECTION
42 62, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
43 [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) Each year the department
44 shall allocate from the property tax replacement fund an amount equal
45 to the sum of:

46 (1) each county's total eligible property tax replacement amount
47 for that year; plus

(2) the total amount of homestead tax credits that are provided under IC 6-1.1-20.9 and allowed by each county for that year; plus

(3) an amount for each county that has one (1) or more taxing districts that contain all or part of an economic development district that meets the requirements of section 5.5 of this chapter. This amount is the sum of the amounts determined under the following STEPS for all taxing districts in the county that contain all or part of an economic development district:

STEP ONE: Determine that part of the sum of the amounts under section 2(g)(1)(A) and 2(g)(2) of this chapter that is attributable to the taxing district.

STEP TWO: Divide:

(A) that part of the subdivision (1) amount that is attributable to the taxing district; by

(B) the STEP ONE sum.

STEP THREE: Multiply:

(A) the STEP TWO quotient; times

(B) the taxes levied in the taxing district that are allocated to a special fund under IC 6-1.1-39-5.

(b) Except as provided in subsection (e), between March 1 and August 31 of each year, the department shall distribute to each county treasurer from the property tax replacement fund one-half (1/2) of the estimated distribution for that year for the county. Between September 1 and December 15 of that year, the department shall distribute to each county treasurer from the property tax replacement fund the remaining one-half (1/2) of each estimated distribution for that year. The amount of the distribution for each of these periods shall be according to a schedule determined by the property tax replacement fund board under section 10 of this chapter. The estimated distribution for each county may be adjusted from time to time by the department to reflect any changes in the total county tax levy upon which the estimated distribution is based.

(c) On or before December 31 of each year or as soon thereafter as possible, the department shall make a final determination of the amount which should be distributed from the property tax replacement fund to each county for that calendar year. This determination shall be known as the final determination of distribution. The department shall distribute to the county treasurer or, *except as provided in section 9 of this chapter*, receive back from the county treasurer any deficit or excess, as the case may be, between the sum of the distributions made for that calendar year based on the estimated distribution and the final determination of distribution. The final determination of distribution shall be based on the auditor's abstract filed with the auditor of state, adjusted for postabstract adjustments included in the December settlement sheet for the year, and such additional information as the department may require.

(d) All distributions provided for in this section shall be made on warrants issued by the auditor of state drawn on the treasurer of state. If the amounts allocated by the department from the property tax replacement fund exceed in the aggregate the balance of money in the fund, then the amount of the deficiency shall be transferred from the state general fund to the property tax replacement fund, and the auditor of state shall issue a warrant to the treasurer of state ordering the payment of that amount. However, any amount transferred under this section from the general fund to the property tax replacement fund shall, as soon as funds are available in the property tax replacement fund, be retransferred from the property tax replacement fund to the state general fund, and the auditor of state shall issue a warrant to the treasurer of state ordering the replacement of that amount.

(e) Except as provided in subsection (g) and subject to subsection (h), the department shall not distribute under subsection (b) and section 10 of this chapter a percentage, determined by the department, of the money that would otherwise be distributed to the county under subsection (b) and section 10 of this chapter if:

- (1) by the date the distribution is scheduled to be made, the county auditor has not sent a certified statement required to be sent by that date under IC 6-1.1-17-1 to the department of local government finance;
- (2) by the deadline under IC 36-2-9-20, the county auditor has not transmitted data as required under that section;
- (3) the county assessor has not forwarded to the department of local government finance the duplicate copies of all approved exemption applications required to be forwarded by that date under IC 6-1.1-11-8(a);
- (4) the county assessor has not forwarded to the department of local government finance in a timely manner sales disclosure ~~forms form data under IC 6-1.1-5.5-3(b); IC 6-1.1-5.5-3(h);~~ **IC 6-1.1-5.5-3(c);**
- (5) local assessing officials have not provided information to the department of local government finance in a timely manner under IC 4-10-13-5(b);
- (6) the county auditor has not paid a bill for services under IC 6-1.1-4-31.5 to the department of local government finance in a timely manner;
- (7) the ~~elected~~ township assessors in the county **(if any)**, the ~~elected~~ township assessors **(if any)** and the county assessor, or the county assessor has not transmitted to the department of local government finance by October 1 of the year in which the distribution is scheduled to be made the data for all townships in the county required to be transmitted under IC 6-1.1-4-25(b);
- (8) the county has not established a parcel index numbering system under 50 IAC 12-15-1 in a timely manner; or
- (9) a township or county official has not provided other

1 information to the department of local government finance in a
2 timely manner as required by the department.

3 (f) Except as provided in subsection (i), money not distributed for
4 the reasons stated in subsection (e) shall be distributed to the county
5 when the department of local government finance determines that the
6 failure to:

- 7 (1) provide information; or
- 8 (2) pay a bill for services;
- 9 has been corrected.

10 (g) The restrictions on distributions under subsection (e) do not
11 apply if the department of local government finance determines that the
12 failure to:

- 13 (1) provide information; or
- 14 (2) pay a bill for services;
- 15 in a timely manner is justified by unusual circumstances.

16 (h) The department shall give the county auditor at least thirty (30)
17 days notice in writing before withholding a distribution under
18 subsection (e).

19 (i) Money not distributed for the reason stated in subsection (e)(6)
20 may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money
21 deposited under this subsection is not subject to distribution under
22 subsection (f).

23 SECTION 79. IC 6-1.1-23-1, AS AMENDED BY P.L.214-2005,
24 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JULY 1, 2008]: Sec. 1. (a) Annually, after November 10th but before
26 August 1st of the succeeding year, each county treasurer shall serve a
27 written demand upon each county resident who is delinquent in the
28 payment of personal property taxes. Annually, after May 10 but before
29 October 31 of the same year, each county treasurer may serve a written
30 demand upon a county resident who is delinquent in the payment of
31 personal property taxes. The written demand may be served upon the
32 taxpayer:

- 33 (1) by registered or certified mail;
- 34 (2) in person by the county treasurer or the county treasurer's
- 35 agent; or
- 36 (3) by proof of certificate of mailing.

37 (b) The written demand required by this section shall contain:

- 38 (1) a statement that the taxpayer is delinquent in the payment of
- 39 personal property taxes;
- 40 (2) the amount of the delinquent taxes;
- 41 (3) the penalties due on the delinquent taxes;
- 42 (4) the collection expenses which the taxpayer owes; and
- 43 (5) a statement that if the sum of the delinquent taxes, penalties,
- 44 and collection expenses are not paid within thirty (30) days from
- 45 the date the demand is made then:

- 46 (A) sufficient personal property of the taxpayer shall be sold
- 47 to satisfy the total amount due plus the additional collection

- 1 expenses incurred; or
 2 (B) a judgment may be entered against the taxpayer in the
 3 circuit court of the county.
- 4 (c) Subsections (d) through (g) apply only to personal property that:
 5 (1) is subject to a lien of a creditor imposed under an agreement
 6 entered into between the debtor and the creditor after June 30,
 7 2005;
 8 (2) comes into the possession of the creditor or the creditor's agent
 9 after May 10, 2006, to satisfy all or part of the debt arising from
 10 the agreement described in subdivision (1); and
 11 (3) has an assessed value of at least three thousand two hundred
 12 dollars (\$3,200).
- 13 (d) For the purpose of satisfying a creditor's lien on personal
 14 property, the creditor of a taxpayer that comes into possession of
 15 personal property on which the taxpayer is adjudicated delinquent in
 16 the payment of personal property taxes must pay in full to the county
 17 treasurer the amount of the delinquent personal property taxes
 18 determined under STEP SEVEN of the following formula from the
 19 proceeds of any transfer of the personal property made by the creditor
 20 or the creditor's agent before applying the proceeds to the creditor's lien
 21 on the personal property:
- 22 STEP ONE: Determine the amount realized from any transfer of
 23 the personal property made by the creditor or the creditor's agent
 24 after the payment of the direct costs of the transfer.
- 25 STEP TWO: Determine the amount of the delinquent taxes,
 26 including penalties and interest accrued on the delinquent taxes
 27 as identified on the form described in subsection (f) by the county
 28 treasurer.
- 29 STEP THREE: Determine the amount of the total of the unpaid
 30 debt that is a lien on the transferred property that was perfected
 31 before the assessment date on which the delinquent taxes became
 32 a lien on the transferred property.
- 33 STEP FOUR: Determine the sum of the STEP TWO amount and
 34 the STEP THREE amount.
- 35 STEP FIVE: Determine the result of dividing the STEP TWO
 36 amount by the STEP FOUR amount.
- 37 STEP SIX: Multiply the STEP ONE amount by the STEP FIVE
 38 amount.
- 39 STEP SEVEN: Determine the lesser of the following:
 40 (A) The STEP TWO amount.
 41 (B) The STEP SIX amount.
- 42 (e) This subsection applies to transfers made by a creditor after May
 43 10, 2006. As soon as practicable after a creditor comes into possession
 44 of the personal property described in subsection (c), the creditor shall
 45 request the form described in subsection (f) from the county treasurer.
 46 Before a creditor transfers personal property described in subsection
 47 (d) on which delinquent personal property taxes are owed, the creditor

1 must obtain from the county treasurer a delinquent personal property
 2 tax form and file the delinquent personal property tax form with the
 3 county treasurer. The creditor shall provide the county treasurer with:

- 4 (1) the name and address of the debtor; and
- 5 (2) a specific description of the personal property described in
 6 subsection (d);

7 when requesting a delinquent personal property tax form.

8 (f) The delinquent personal property tax form must be in a form
 9 prescribed by the state board of accounts under IC 5-11 and must
 10 require the following information:

- 11 (1) The name and address of the debtor as identified by the
 12 creditor.
- 13 (2) A description of the personal property identified by the
 14 creditor and now in the creditor's possession.
- 15 (3) The assessed value of the personal property identified by the
 16 creditor and now in the creditor's possession, as determined under
 17 subsection (g).
- 18 (4) The amount of delinquent personal property taxes owed on the
 19 personal property identified by the creditor and now in the
 20 creditor's possession, as determined under subsection (g).
- 21 (5) A statement notifying the creditor that ~~IC 6-1.1-23-1~~ **this**
 22 **section** requires that a creditor, upon the liquidation of personal
 23 property for the satisfaction of the creditor's lien, must pay in full
 24 the amount of delinquent personal property taxes owed as
 25 determined under subsection (d) on the personal property in the
 26 amount identified on this form from the proceeds of the
 27 liquidation before the proceeds of the liquidation may be applied
 28 to the creditor's lien on the personal property.

29 (g) The county treasurer shall provide the delinquent personal
 30 property tax form described in subsection (f) to the creditor not later
 31 than fourteen (14) days after the date the creditor requests the
 32 delinquent personal property tax form. The county **assessor** and **the**
 33 township assessors (**if any**) shall assist the county treasurer in
 34 determining the appropriate assessed value of the personal property and
 35 the amount of delinquent personal property taxes owed on the personal
 36 property. Assistance provided by the county **assessor** and **the** township
 37 assessors (**if any**) must include providing the county treasurer with
 38 relevant personal property forms filed with the **assessor or** assessors
 39 and providing the county treasurer with any other assistance necessary
 40 to accomplish the purposes of this section.

41 SECTION 80. IC 6-1.1-24-2, AS AMENDED BY P.L.89-2007,
 42 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 43 JULY 1, 2008]: Sec. 2. (a) In addition to the delinquency list required
 44 under section 1 of this chapter, each county auditor shall prepare a
 45 notice. The notice shall contain the following:

- 46 (1) A list of tracts or real property eligible for sale under this
 47 chapter.

(2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.

(3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:

(A) the delinquent taxes and special assessments on each tract or item of real property;

(B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;

(C) all penalties due on the delinquencies;

(D) an amount prescribed by the county auditor that equals the sum of:

(i) the greater of twenty-five dollars (\$25) or postage and publication costs; and

(ii) any other actual costs incurred by the county that are directly attributable to the tax sale; and

(E) any unpaid costs due under subsection (b) from a prior tax sale.

(4) A statement that a person redeeming each tract or item of real property after the sale must pay:

(A) one hundred ten percent (110%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed not more than six (6) months after the date of sale;

(B) one hundred fifteen percent (115%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed more than six (6) months after the date of sale;

(C) the amount by which the purchase price exceeds the minimum bid on the tract or item of real property plus ten percent (10%) per annum on the amount by which the purchase price exceeds the minimum bid; and

(D) all taxes and special assessments on the tract or item of real property paid by the purchaser after the tax sale plus interest at the rate of ten percent (10%) per annum on the amount of taxes and special assessments paid by the purchaser on the redeemed property.

(5) A statement for informational purposes only, of the location of each tract or item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description. The township assessor, **or the county assessor if there is no township assessor for the township**, upon written request from the county auditor, shall provide the information to be in the notice required by this subsection. A misstatement in the key number or street address

- 1 does not invalidate an otherwise valid sale.
- 2 (6) A statement that the county does not warrant the accuracy of
- 3 the street address or common description of the property.
- 4 (7) A statement indicating:
- 5 (A) the name of the owner of each tract or item of real
- 6 property with a single owner; or
- 7 (B) the name of at least one (1) of the owners of each tract or
- 8 item of real property with multiple owners.
- 9 (8) A statement of the procedure to be followed for obtaining or
- 10 objecting to a judgment and order of sale, that must include the
- 11 following:
- 12 (A) A statement:
- 13 (i) that the county auditor and county treasurer will apply on
- 14 or after a date designated in the notice for a court judgment
- 15 against the tracts or real property for an amount that is not
- 16 less than the amount set under subdivision (3), and for an
- 17 order to sell the tracts or real property at public auction to
- 18 the highest bidder, subject to the right of redemption; and
- 19 (ii) indicating the date when the period of redemption
- 20 specified in IC 6-1.1-25-4 will expire.
- 21 (B) A statement that any defense to the application for
- 22 judgment must be:
- 23 (i) filed with the court; and
- 24 (ii) served on the county auditor and the county treasurer;
- 25 before the date designated as the earliest date on which the
- 26 application for judgment may be filed.
- 27 (C) A statement that the county auditor and the county
- 28 treasurer are entitled to receive all pleadings, motions,
- 29 petitions, and other filings related to the defense to the
- 30 application for judgment.
- 31 (D) A statement that the court will set a date for a hearing at
- 32 least seven (7) days before the advertised date and that the
- 33 court will determine any defenses to the application for
- 34 judgment at the hearing.
- 35 (9) A statement that the sale will be conducted at a place
- 36 designated in the notice and that the sale will continue until all
- 37 tracts and real property have been offered for sale.
- 38 (10) A statement that the sale will take place at the times and
- 39 dates designated in the notice. Whenever the public auction is to
- 40 be conducted as an electronic sale, the notice must include a
- 41 statement indicating that the public auction will be conducted as
- 42 an electronic sale and a description of the procedures that must be
- 43 followed to participate in the electronic sale.
- 44 (11) A statement that a person redeeming each tract or item after
- 45 the sale must pay the costs described in IC 6-1.1-25-2(e).
- 46 (12) If a county auditor and county treasurer have entered into an
- 47 agreement under IC 6-1.1-25-4.7, a statement that the county

auditor will perform the duties of the notification and title search under IC 6-1.1-25-4.5 and the notification and petition to the court for the tax deed under IC 6-1.1-25-4.6.

(13) A statement that, if the tract or item of real property is sold for an amount more than the minimum bid and the property is not redeemed, the owner of record of the tract or item of real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.

(14) If a determination has been made under subsection (d), a statement that tracts or items will be sold together.

(b) If within sixty (60) days before the date of the tax sale the county incurs costs set under subsection (a)(3)(D) and those costs are not paid, the county auditor shall enter the amount of costs that remain unpaid upon the tax duplicate of the property for which the costs were set. The county treasurer shall mail notice of unpaid costs entered upon a tax duplicate under this subsection to the owner of the property identified in the tax duplicate.

(c) The amount of unpaid costs entered upon a tax duplicate under subsection (b) must be paid no later than the date upon which the next installment of real estate taxes for the property is due. Unpaid costs entered upon a tax duplicate under subsection (b) are a lien against the property described in the tax duplicate, and amounts remaining unpaid on the date the next installment of real estate taxes is due may be collected in the same manner that delinquent property taxes are collected.

(d) The county auditor and county treasurer may establish the condition that a tract or item will be sold and may be redeemed under this chapter only if the tract or item is sold or redeemed together with one (1) or more other tracts or items. Property may be sold together only if the tract or item is owned by the same person.

SECTION 81. IC 6-1.1-25-4.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4.1. (a) If, as provided in ~~section 4(f)~~ **section 4(h)** of this chapter, the county auditor does not issue a deed to the county for property for which a certificate of sale has been issued to the county under IC 6-1.1-24-9 because the county executive determines that the property contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property, the property may be transferred consistent with ~~the provisions of this section.~~

(b) A person who desires to obtain title to and eliminate the hazardous conditions of property containing hazardous waste or another environmental hazard for which a county holds a certificate of sale but to which a deed may not be issued to the county under ~~section 4(f)~~ **section 4(h)** of this chapter may file a petition with the county auditor seeking a waiver of the delinquent taxes, special assessments, interest, penalties, and costs assessed against the property and transfer

of the title to the property to the petitioner. The petition must:

- (1) be on a form prescribed by the state board of accounts and approved by the department of local government finance;
- (2) state the amount of taxes, special assessments, penalties, and costs assessed against the property for which a waiver is sought;
- (3) describe the conditions existing on the property that have prevented the sale or the transfer of title to the county;
- (4) describe the plan of the petitioner for elimination of the hazardous condition on the property under IC 13-25-5 and the intended use of the property; and
- (5) be accompanied by a fee established by the county auditor for completion of a title search and processing.

(c) Upon receipt of a petition described in subsection (b), the county auditor shall review the petition to determine whether the petition is complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. Upon receipt of a completed petition, the county auditor shall forward a copy of the petition to:

- (1) the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township;**
- (2) the owner;
- (3) all persons who have, as of the date of the filing of the petition, a substantial interest of public record in the property;
- (4) the county property tax assessment board of appeals; and
- (5) the department of local government finance.

(d) Upon receipt of a petition described in subsection (b), the county property tax assessment board of appeals shall, at the county property tax assessment board of appeals' earliest opportunity, conduct a public hearing on the petition. The county property tax assessment board of appeals shall, by mail, give notice of the date, time, and place fixed for the hearing to:

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property; and
- (4) the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township.**

In addition, notice of the public hearing on the petition shall be published one (1) time at least ten (10) days before the hearing in a newspaper of countywide circulation and posted at the principal office of the county property tax assessment board of appeals, or at the building where the meeting is to be held.

(e) After the hearing and completion of any additional investigation of the property or of the petitioner that is considered necessary by the

1 county property tax assessment board of appeals, the county board shall
 2 give notice, by mail, to the parties listed in subsection (d) of the county
 3 property tax assessment board of appeals' recommendation as to
 4 whether the petition should be granted. The county property tax
 5 assessment board of appeals shall forward to the department of local
 6 government finance a copy of the county property tax assessment board
 7 of appeals' recommendation and a copy of the documents submitted to
 8 or collected by the county property tax assessment board of appeals at
 9 the public hearing or during the course of the county board of appeals'
 10 investigation of the petition.

11 (f) Upon receipt by the department of local government finance of
 12 a recommendation by the county property tax assessment board of
 13 appeals, the department of local government finance shall review the
 14 petition and all other materials submitted by the county property tax
 15 assessment board of appeals and determine whether to grant the
 16 petition. Notice of the determination by the department of local
 17 government finance and the right to seek an appeal of the
 18 determination shall be given by mail to:

- 19 (1) the petitioner;
- 20 (2) the owner;
- 21 (3) all persons who have, as of the date the petition was filed, a
- 22 substantial interest of public record in the property;
- 23 (4) the assessor of the township in which the property is located,
- 24 **or the county assessor if there is no township assessor for the**
- 25 **township;** and
- 26 (5) the county property tax assessment board of appeals.

27 (g) Any person aggrieved by a determination of the department of
 28 local government finance under subsection (f) may file an appeal
 29 seeking additional review by the department of local government
 30 finance and a public hearing. In order to obtain a review under this
 31 subsection, the aggrieved person must file a petition for appeal with the
 32 county auditor in the county where the tract or item of real property is
 33 located not more than thirty (30) days after issuance of notice of the
 34 determination of the department of local government finance. The
 35 county auditor shall transmit the petition for appeal to the department
 36 of local government finance not more than ten (10) days after the
 37 petition is filed.

38 (h) Upon receipt by the department of local government finance of
 39 an appeal, the department of local government finance shall set a date,
 40 time, and place for a hearing. The department of local government
 41 finance shall give notice, by mail, of the date, time, and place fixed for
 42 the hearing to:

- 43 (1) the person filing the appeal;
- 44 (2) the petitioner;
- 45 (3) the owner;
- 46 (4) all persons who have, as of the date the petition was filed, a
- 47 substantial interest of public record in the property;

(5) the assessor of the township in which the property is located,
**or the county assessor if there is no township assessor for the
 township;** and

(6) the county property tax assessment board of appeals.

The department of local government finance shall give the notices at
 least ten (10) days before the day fixed for the hearing.

(i) After the hearing, the department of local government finance
 shall give the parties listed in subsection (h) notice by mail of the final
 determination of the department of local government finance.

(j) If the department of local government finance decides to:

(1) grant the petition submitted under subsection (b) after initial
 review of the petition under subsection (f) or after an appeal
 under subsection (h); and

(2) waive the taxes, special assessments, interest, penalties, and
 costs assessed against the property;

the department of local government finance shall issue to the county
 auditor an order directing the removal from the tax duplicate of the
 taxes, special assessments, interest, penalties, and costs for which the
 waiver is granted.

(k) After:

(1) at least thirty (30) days have passed since the issuance of a
 notice by the department of local government finance to the
 county property tax assessment board of appeals granting a
 petition filed under subsection (b), if no appeal has been filed; or

(2) not more than thirty (30) days after receipt by the county
 property tax assessment board of appeals of a notice of a final
 determination of the department of local government finance
 granting a petition filed under subsection (b) after an appeal has
 been filed and heard under subsection (h);

the county auditor shall file a verified petition and an application for an
 order on the petition in the court in which the judgment of sale was
 entered asking the court to direct the county auditor to issue a tax deed
 to the real property. The petition shall contain the certificate of sale
 issued to the county, a copy of the petition filed under subsection (b),
 and a copy of the notice of the final determination of the department of
 local government finance directing the county auditor to remove the
 taxes, interest, penalties, and costs from the tax duplicate. Notice of the
 filing of the petition and application for an order on the petition shall
 be given, by mail, to the owner and any person with a substantial
 interest of public record in the property. A person owning or having an
 interest in the property may appear to object to the petition.

(l) The court shall enter an order directing the county auditor to
 issue a tax deed to the petitioner under subsection (b) if the court finds
 that the following conditions exist:

(1) The time for redemption has expired.

(2) The property has not been redeemed before the expiration of
 the period of redemption specified in section 4 of this chapter.

(3) All taxes, special assessments, interest, penalties, and costs have been waived by the department of local government finance or, to the extent not waived, paid by the petitioner under subsection (b).

(4) All notices required by this section and sections 4.5 and 4.6 of this chapter have been given.

(5) The petitioner under subsection (b) has complied with all the provisions of law entitling the petitioner to a tax deed.

(m) A tax deed issued under this section is uncontestable except by appeal from the order of the court directing the county auditor to issue the tax deed. The appeal must be filed not later than sixty (60) days after the date of the court's order."

Delete pages 28 through 99.

Page 100, delete lines 1 through 25.

Page 101, line 35, strike "3.5(e)" and insert "**3.5**".

Page 102, line 8, strike "3.5(e)" and insert "**3.5**".

Page 102, delete lines 17 through 42, begin a new paragraph and insert:

"SECTION 85. IC 6-1.1-31.5-3.5, AS AMENDED BY P.L.228-2005, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.5. (a) Until the system described in subsection (e) is implemented, each county shall maintain a state certified computer system that has the capacity to:

- (1) process and maintain assessment records;
- (2) process and maintain standardized property tax forms;
- (3) process and maintain standardized property assessment notices;
- (4) maintain complete and accurate assessment records for the county; and
- (5) process and compute complete and accurate assessments in accordance with Indiana law.

The county assessor ~~with the recommendation of the township assessors~~ shall select the computer system. ~~used by township assessors and the county assessor in the county except in a county with an elected township assessor in every township. In a county with an elected township assessor in every township, the elected township assessors shall select a computer system based on a majority vote of the township assessors in the county.~~

(b) All information on a computer system referred to in subsection (a) shall be readily accessible to:

- ~~(1) township assessors;~~
- ~~(2) the county assessor;~~
- ~~(3) (1) the department of local government finance; and~~
- ~~(4) members of the county property tax assessment board of appeals.~~
- (2) assessing officials.**

(c) The certified system referred to in subsection (a) used by the

1 counties must be:

2 (1) compatible with the data export and transmission
3 requirements in a standard format prescribed by the office of
4 technology established by IC 4-13.1-2-1 and approved by the
5 legislative services agency; and

6 (2) maintained in a manner that ensures prompt and accurate
7 transfer of data to the department of local government finance and
8 the legislative services agency.

9 (d) All standardized property forms and notices on the certified
10 computer system referred to in subsection (a) shall be maintained by
11 the ~~township assessor and the~~ county assessor in an accessible location
12 and in a format that is easily understandable for use by persons of the
13 county.

14 (e) The department shall: ~~adopt rules~~

15 **(1) prepare a plan** before ~~July 1, 2006;~~ **August 1, 2008**, for the
16 establishment of:

17 ~~(1) (A) a single state-designed software system to provide~~
18 a uniform and common property tax management system
19 ~~among~~ for all counties that:

20 ~~(A) (i)~~ includes a combined mass appraisal and county
21 auditor system integrated with a county treasurer system;
22 and

23 ~~(B) (ii)~~ replaces the computer system referred to in
24 subsection (a); and

25 ~~(2) (B)~~ a schedule for implementation of the system referred
26 to in subdivision (1) structured to result in the implementation
27 of the system in all counties with respect to an assessment
28 date:

29 ~~(A) (i)~~ determined by the department; and

30 ~~(B) (ii)~~ specified in the ~~rule;~~ **plan; and**

31 **(2) provide the plan referred to in subdivision (1) to:**

32 **(A) the budget agency; and**

33 **(B) the legislative council in an electronic format under**
34 **IC 5-14-6.**

35 (f) The department shall appoint an advisory committee to assist the
36 department in the formulation of the ~~rules~~ **plan** referred to in
37 subsection (e). The department shall determine the number of members
38 of the committee. The committee:

39 (1) must include at least:

40 (A) one (1) township assessor;

41 (B) one (1) county assessor;

42 (C) one (1) county auditor; and

43 (D) one (1) county treasurer; and

44 (2) shall meet at times and locations determined by the
45 department.

46 (g) Each member of the committee appointed under subsection (f)
47 who is not a state employee is not entitled to the minimum salary per

diem provided by IC 4-10-11-2.1(b). The member is entitled to reimbursement for traveling expenses as provided under IC 4-13-1-4 and other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

(h) Each member of the committee appointed under subsection (f) who is a state employee is entitled to reimbursement for traveling expenses as provided under IC 4-13-1-4 and other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

~~(i) The department shall report to the budget committee in writing the department's estimate of the cost of implementation of the system referred to in subsection (e).~~

(i) Before January 1, 2009, the budget agency shall:

(1) review the plan prepared by the department of local government finance under subsection (e);

(2) prepare a notice stating:

(A) whether the budget agency approves the plan; and

(B) the budget agency's reasons for approval or disapproval of the plan; and

(3) provide the notice referred to in subdivision (2) to:

(A) the department of local government finance; and

(B) the legislative council in an electronic format under IC 5-14-6.

(j) If the budget agency approves under subsection (i) the plan prepared by the department of local government finance under subsection (e), the department shall, before January 1, 2010, adopt rules to implement the plan."

Delete page 103.

Page 104, delete lines 1 through 16.

Page 110, delete lines 15 through 31, begin a new paragraph and insert:

"SECTION 118. IC 6-1.1-36-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) A township assessor's assessment or a county assessor's assessment of property is valid even if:

(1) ~~he~~ the assessor does not complete, or notify the county auditor of, the assessment by the time prescribed under IC 6-1.1-3 or IC 6-1.1-4;

(2) there is an irregularity or informality in the manner in which ~~he~~ the assessor makes the assessment; or

(3) there is an irregularity or informality in the tax list.

An irregularity or informality in the assessment or the tax list may be corrected at any time.

(b) This section does not release a township assessor or county

1 assessor from any duty to give notice or from any penalty imposed on
 2 ~~him the assessor~~ by law for ~~his the assessor's~~ failure to make ~~his the~~
 3 ~~assessor's~~ return within the time ~~period~~ prescribed in IC 6-1.1-3 or
 4 IC 6-1.1-4."

5 Page 111, delete lines 14 through 42, begin a new paragraph and
 6 insert:

7 "SECTION 120. IC 6-1.1-36-5 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. In order to discharge
 9 their official duties, the following officials may administer oaths and
 10 affirmations:

11 ~~(1) Assessing officials.~~

12 ~~(2) (1) County assessors.~~

13 **(2) Township assessors.**

14 (3) County auditors.

15 (4) Members of a county property tax assessment board of
 16 appeals.

17 (5) Members of the Indiana board.

18 SECTION 82. IC 6-1.1-36-7 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) The department
 20 of local government finance may cancel any property taxes assessed
 21 against real property owned by a county, township, city, or town if a
 22 petition requesting that the department cancel the taxes is submitted by
 23 the auditor, assessor, and treasurer of the county in which the real
 24 property is located.

25 (b) The department of local government finance may cancel any
 26 property taxes assessed against real property owned by this state if a
 27 petition requesting that the department cancel the taxes is submitted by:

28 (1) the governor; or

29 (2) the chief administrative officer of the state agency which
 30 supervises the real property.

31 However, if the petition is submitted by the chief administrative officer
 32 of a state agency, the governor must approve the petition.

33 (c) The department of local government finance may compromise
 34 the amount of property taxes, together with any interest or penalties on
 35 those taxes, assessed against the fixed or distributable property owned
 36 by a bankrupt railroad, which is under the jurisdiction of:

37 (1) a federal court under 11 U.S.C. 1163;

38 (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11
 39 U.S.C. 701-799); or

40 (3) a comparable bankruptcy law.

41 (d) After making a compromise under subsection (c) and after
 42 receiving payment of the compromised amount, the department of local
 43 government finance shall distribute to each county treasurer an amount
 44 equal to the product of:

45 (1) the compromised amount; multiplied by

46 (2) a fraction, the numerator of which is the total of the particular
 47 county's property tax levies against the railroad for the

1 compromised years, and the denominator of which is the total of
2 all property tax levies against the railroad for the compromised
3 years.

4 (e) After making the distribution under subsection (d), the
5 department of local government finance shall direct the auditors of
6 each county to remove from the tax rolls the amount of all property
7 taxes assessed against the bankrupt railroad for the compromised years.

8 (f) The county auditor of each county receiving money under
9 subsection (d) shall allocate that money among the county's taxing
10 districts. The auditor shall allocate to each taxing district an amount
11 equal to the product of:

12 (1) the amount of money received by the county under subsection
13 (d); multiplied by

14 (2) a fraction, the numerator of which is the total of the taxing
15 district's property tax levies against the railroad for the
16 compromised years, and the denominator of which is the total of
17 all property tax levies against the railroad in that county for the
18 compromised years.

19 (g) The money allocated to each taxing district shall be apportioned
20 and distributed among the taxing units of that taxing district in the
21 same manner and at the same time that property taxes are apportioned
22 and distributed.

23 (h) The department of local government finance may, with the
24 approval of the attorney general, compromise the amount of property
25 taxes, together with any interest or penalties on those taxes, assessed
26 against property owned by a person that has a case pending under state
27 or federal bankruptcy law. Property taxes that are compromised under
28 this section shall be distributed and allocated at the same time and in
29 the same manner as regularly collected property taxes. The department
30 of local government finance may compromise property taxes under this
31 subsection only if:

32 (1) a petition is filed with the department of local government
33 finance that requests the compromise and ~~that~~ is signed and
34 approved by the assessor, auditor, and treasurer of each county
35 and the assessor of each township **(if any)**, that is entitled to
36 receive any part of the compromised taxes;

37 (2) the compromise significantly advances the time of payment of
38 the taxes; and

39 (3) the compromise is in the best interest of the state and the
40 taxing units that are entitled to receive any part of the
41 compromised taxes.

42 (i) A taxing unit that receives funds under this section is not
43 required to include the funds in its budget estimate for any budget year
44 which begins after the budget year in which it receives the funds.

45 (j) A county treasurer, with the consent of the county auditor and the
46 county assessor, may compromise the amount of property taxes,
47 interest, or penalties owed in a county by an entity that has a case

pending under Title 11 of the United States Code (Bankruptcy Code) by accepting a single payment that must be at least seventy-five percent (75%) of the total amount owed in the county."

Delete pages 112 through 113.

Page 114, delete lines 1 through 23, begin a new paragraph and insert:

"SECTION 123. IC 6-1.1-36-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. When a political subdivision is formed, the auditor of the county in which the political subdivision is situated shall, at the written request of the legislative body of the political subdivision, prepare a list of all the lands and lots within the limits of the political subdivision, and the county auditor shall deliver the list to the appropriate township assessor, **or the county assessor if there is no township assessor for the township**, on or before the assessment date which immediately follows the date of incorporation. The county auditor shall use the records in the auditor's office in order to compile the list."

Page 114, delete lines 38 through 42, begin a new paragraph and insert:

"SECTION 125. IC 6-1.1-37-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) If a person fails to file a required personal property return on or before the due date, the county auditor shall add a penalty of twenty-five dollars (\$25) to the person's next property tax installment. The county auditor shall also add an additional penalty to the taxes payable by the person if ~~he~~ **the person** fails to file the personal property return within thirty (30) days after the due date. The amount of the additional penalty is twenty percent (20%) of the taxes finally determined to be due with respect to the personal property which should have been reported on the return.

(b) For purposes of this section, a personal property return is not due until the expiration of any extension period granted by the township **or county** assessor under IC 6-1.1-3-7(b).

(c) The penalties prescribed under this section do not apply to an individual or ~~his~~ **the individual's** dependents if ~~he~~ **the individual**:

(1) is in the military or naval forces of the United States on the assessment date; and

(2) is covered by the federal Soldiers' and Sailors' Civil Relief Act.

(d) If a person subject to IC 6-1.1-3-7(d) fails to include on a personal property return the information, if any, that the department of local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13, the county auditor shall add a penalty to the property tax installment next due for the return. The amount of the penalty is twenty-five dollars (\$25).

(e) If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person is required by law to report and if the amount of the undervaluation

exceeds five percent (5%) of the value that should have been reported on the return, then the county auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation. The penalty shall be added to the property tax installment next due for the return on which the property was undervalued. If a person has complied with all of the requirements for claiming a deduction, an exemption, or an adjustment for abnormal obsolescence, then the increase in assessed value that results from a denial of the deduction, exemption, or adjustment for abnormal obsolescence is not considered to result from an undervaluation for purposes of this subsection.

(f) A penalty is due with an installment under subsection (a), (d), or (e) whether or not an appeal is filed under IC 6-1.1-15-5 with respect to the tax due on that installment.

SECTION 83. IC 6-1.1-37-7.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7.5. A person who fails to provide, within forty-five (45) days after the filing deadline, evidence of the filing of a personal property return to the **township** assessor ~~of the township in which the owner resides, or the county assessor~~, as required under IC 6-1.1-3-1(d), shall pay to the **township** ~~in which the owner resides, county~~ a penalty equal to ten percent (10%) of the tax liability.

SECTION 84. IC 6-1.1-37-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. A township assessor, **or the county assessor if there is no township assessor for the township**, shall inform the county auditor of any vending machine which does not, as required under ~~IC 6-1.1-3-8~~, **IC 6-1.1-3-8**, have an identification device on its face. The county auditor shall then add a one dollar ~~(\$1.00)~~ **(\$1)** penalty to the next property tax installment of the person on whose premises the machine is located."

Delete page 115.

Page 116, delete lines 1 through 9.

Page 116, delete line 42, begin a new paragraph and insert:

"SECTION 129. IC 6-1.1-42-27 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 27. (a) A property owner who desires to obtain the deduction provided by section 24 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or**

1 **county** assessor.

2 (c) The certified deduction application required by this section must
3 contain the following information:

4 (1) The name of each owner of the property.

5 (2) A certificate of completion of a voluntary remediation under
6 IC 13-25-5-16.

7 (3) Proof that each owner who is applying for the deduction:

8 (A) has never had an ownership interest in an entity that
9 contributed; and

10 (B) has not contributed;

11 a contaminant (as defined in IC 13-11-2-42) that is the subject of
12 the voluntary remediation, as determined under the written
13 standards adopted by the department of environmental
14 management.

15 (4) Proof that the deduction was approved by the appropriate
16 designating body.

17 (5) A description of the property for which a deduction is claimed
18 in sufficient detail to afford identification.

19 (6) The assessed value of the improvements before remediation
20 and redevelopment.

21 (7) The increase in the assessed value of improvements resulting
22 from remediation and redevelopment.

23 (8) The amount of the deduction claimed for the first year of the
24 deduction.

25 (d) A certified deduction application filed under subsection (a) or
26 (b) is applicable for the year in which the addition to assessed value or
27 assessment of property is made and each subsequent year to which the
28 deduction applies under the resolution adopted under section 24 of this
29 chapter.

30 (e) A property owner who desires to obtain the deduction provided
31 by section 24 of this chapter but who has failed to file a deduction
32 application within the dates prescribed in subsection (a) or (b) may file
33 a deduction application between March 1 and May 10 of a subsequent
34 year which is applicable for the year filed and the subsequent years
35 without any additional certified deduction application being filed for
36 the amounts of the deduction which would be applicable to such years
37 under this chapter if such a deduction application had been filed in
38 accordance with subsection (a) or (b).

39 (f) On verification of the correctness of a certified deduction
40 application by the assessor of the township in which the property is
41 located, **or the county assessor if there is no township assessor for**
42 **the township**, the county auditor shall, if the property is covered by a
43 resolution adopted under section 24 of this chapter, make the
44 appropriate deduction.

45 (g) The amount and period of the deduction provided for property
46 by section 24 of this chapter are not affected by a change in the
47 ownership of the property if the new owner of the property:

(1) is a person that:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management;

(2) continues to use the property in compliance with any standards established under sections 7 and 23 of this chapter; and

(3) files an application in the manner provided by subsection (e).

(h) The township assessor, **or the county assessor if there is no township assessor for the township**, shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

SECTION 85. IC 6-1.1-45.5-3, AS ADDED BY P.L.208-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. On receipt of a petition under section 2 of this chapter, the county auditor shall determine whether the petition is complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. On receipt of a complete petition, the county auditor shall forward a copy of the complete petition to:

(1) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township**;

(2) the owner, if different from the petitioner;

(3) all persons that have, as of the date of the filing of the petition, a substantial property interest of public record in the brownfield;

(4) the board;

(5) the fiscal body;

(6) the department of environmental management; and

(7) the department.

SECTION 86. IC 6-1.1-45.5-4, AS ADDED BY P.L.208-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. On receipt of a complete petition as provided under sections 2 and 3 of this chapter, the board shall at its earliest opportunity conduct a public hearing on the petition. The board shall give notice of the date, time, and place fixed for the hearing:

(1) by mail to:

(A) the petitioner;

(B) the owner, if different from the petitioner;

(C) all persons that have, as of the date the petition was filed, a substantial interest of public record in the brownfield; and

(D) the assessor of the township in which the brownfield is

1 located, **or the county assessor if there is no township**
 2 **assessor for the township;** and

3 (2) under IC 5-3-1.

4 SECTION 87. IC 6-1.1-45.5-8, AS ADDED BY P.L.208-2005,
 5 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2008]: Sec. 8. (a) The department shall give notice of its
 7 determination under section 7 of this chapter and the right to seek an
 8 appeal of the determination by mail to:

9 (1) the petitioner;

10 (2) the owner, if different from the petitioner;

11 (3) all persons that have, as of the date the petition was filed
 12 under section 2 of this chapter, a substantial property interest of
 13 public record in the brownfield;

14 (4) the assessor of the township in which the brownfield is
 15 located, **or the county assessor if there is no township assessor**
 16 **for the township;**

17 (5) the board;

18 (6) the fiscal body; and

19 (7) the county auditor.

20 (b) A person aggrieved by a determination of the department under
 21 section 7 of this chapter may obtain an additional review by the
 22 department and a public hearing by filing a petition for review with the
 23 county auditor of the county in which the brownfield is located not
 24 more than thirty (30) days after the department gives notice of the
 25 determination under subsection (a). The county auditor shall transmit
 26 the petition to the department not more than ten (10) days after the
 27 petition is filed.

28 (c) On receipt by the department of a petition for review, the
 29 department shall set a date, time, and place for a hearing. At least ten
 30 (10) days before the date fixed for the hearing, the department shall
 31 give notice by mail of the date, time, and place fixed for the hearing to:

32 (1) the person that filed the appeal;

33 (2) the petitioner;

34 (3) the owner, if different from the petitioner;

35 (4) all persons that have, as of the date the petition is filed, a
 36 substantial interest of public record in the brownfield;

37 (5) the assessor of the township in which the brownfield is
 38 located, **or the county assessor if there is no township assessor**
 39 **for the township;**

40 (6) the board;

41 (7) the fiscal body; and

42 (8) the county auditor.

43 (d) After the hearing, the department shall give the parties listed in
 44 subsection (c) notice by mail of the final determination of the
 45 department. The department's final determination under this subsection
 46 is subject to the limitations in subsections (f)(2) and (g).

47 (e) The petitioner under section 2 of this chapter shall provide to the

- 1 county auditor reasonable proof of ownership of the brownfield:
- 2 (1) if a petition is not filed under subsection (b), at least thirty
- 3 (30) days but not more than one hundred twenty (120) days after
- 4 notice is given under subsection (a); or
- 5 (2) after notice is given under subsection (d) but not more than
- 6 ninety (90) days after notice is given under subsection (d).
- 7 (f) The county auditor:
- 8 (1) shall, subject to subsection (g), reduce or remove the
- 9 delinquent tax liability on the tax duplicate in the amount stated
- 10 in:
- 11 (A) if a petition is not filed under subsection (b), the
- 12 determination of the department under section 7 of this
- 13 chapter; or
- 14 (B) the final determination of the department under this
- 15 section;
- 16 not more than thirty (30) days after receipt of the proof of
- 17 ownership required in subsection (e); and
- 18 (2) may not reduce or remove any delinquent tax liability on the
- 19 tax duplicate if the petitioner under section 2 of this chapter fails
- 20 to provide proof of ownership as required in subsection (e).
- 21 (g) A reduction or removal of delinquent tax liability under
- 22 subsection (f) applies until the county auditor makes a determination
- 23 under this subsection. After the date referred to in section 2(6) of this
- 24 chapter, the county auditor shall determine if the petitioner successfully
- 25 completed the plan described in section 2(5) of this chapter by that
- 26 date. If the county auditor determines that the petitioner completed the
- 27 plan by that date, the reduction or removal of delinquent tax liability
- 28 under subsection (f) becomes permanent. If the county auditor
- 29 determines that the petitioner did not complete the plan by that date,
- 30 the county auditor shall restore to the tax duplicate the delinquent taxes
- 31 reduced or removed under subsection (f), along with interest in the
- 32 amount that would have applied if the delinquent taxes had not been
- 33 reduced or removed."
- 34 Delete pages 117 through 120.
- 35 Page 121, delete lines 1 through 13.
- 36 Page 122, delete lines 16 through 42, begin a new paragraph and
- 37 insert:
- 38 "SECTION 134. IC 6-1.5-5-5, AS AMENDED BY P.L.154-2006,
- 39 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 40 JULY 1, 2008]: Sec. 5. After the hearing, the Indiana board shall give
- 41 the petitioner, the township assessor (**if any**), the county assessor, the
- 42 county auditor, and the department of local government finance:
- 43 (1) notice, by mail, of its final determination, findings of fact, and
- 44 conclusions of law; and
- 45 (2) notice of the procedures the petitioner or the department of
- 46 local government finance must follow in order to obtain court
- 47 review of the final determination of the Indiana board.

1 The county auditor shall provide copies of the documents described in
2 subdivisions (1) and (2) to the taxing units entitled to notice under
3 section 2(e) of this chapter.

4 SECTION 88. IC 6-2.5-8-1, AS AMENDED BY P.L.219-2007,
5 SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6 JULY 1, 2008]: Sec. 1. (a) A retail merchant may not make a retail
7 transaction in Indiana, unless the retail merchant has applied for a
8 registered retail merchant's certificate.

9 (b) A retail merchant may obtain a registered retail merchant's
10 certificate by filing an application with the department and paying a
11 registration fee of twenty-five dollars (\$25) for each place of business
12 listed on the application. The retail merchant shall also provide such
13 security for payment of the tax as the department may require under
14 IC 6-2.5-6-12.

15 (c) The retail merchant shall list on the application the location
16 (including the township) of each place of business where the retail
17 merchant makes retail transactions. However, if the retail merchant
18 does not have a fixed place of business, the retail merchant shall list the
19 retail merchant's residence as the retail merchant's place of business. In
20 addition, a public utility may list only its principal Indiana office as its
21 place of business for sales of public utility commodities or service, but
22 the utility must also list on the application the places of business where
23 it makes retail transactions other than sales of public utility
24 commodities or service.

25 (d) Upon receiving a proper application, the correct fee, and the
26 security for payment, if required, the department shall issue to the retail
27 merchant a separate registered retail merchant's certificate for each
28 place of business listed on the application. Each certificate shall bear
29 a serial number and the location of the place of business for which it is
30 issued.

31 (e) If a retail merchant intends to make retail transactions during a
32 calendar year at a new Indiana place of business, the retail merchant
33 must file a supplemental application and pay the fee for that place of
34 business.

35 (f) A registered retail merchant's certificate is valid for two (2) years
36 after the date the registered retail merchant's certificate is originally
37 issued or renewed. If the retail merchant has filed all returns and
38 remitted all taxes the retail merchant is currently obligated to file or
39 remit, the department shall renew the registered retail merchant's
40 certificate within thirty (30) days after the expiration date, at no cost to
41 the retail merchant.

42 (g) The department may not renew a registered retail merchant
43 certificate of a retail merchant who is delinquent in remitting sales or
44 use tax. The department, at least sixty (60) days before the date on
45 which a retail merchant's registered retail merchant's certificate expires,
46 shall notify a retail merchant who is delinquent in remitting sales or use
47 tax that the department will not renew the retail merchant's registered

1 retail merchant's certificate.

2 (h) A retail merchant engaged in business in Indiana as defined in
 3 IC 6-2.5-3-1(c) who makes retail transactions that are only subject to
 4 the use tax must obtain a registered retail merchant's certificate before
 5 making those transactions. The retail merchant may obtain the
 6 certificate by following the same procedure as a retail merchant under
 7 subsections (b) and (c), except that the retail merchant must also
 8 include on the application:

- 9 (1) the names and addresses of the retail merchant's principal
 10 employees, agents, or representatives who engage in Indiana in
 11 the solicitation or negotiation of the retail transactions;
- 12 (2) the location of all of the retail merchant's places of business in
 13 Indiana, including offices and distribution houses; and
- 14 (3) any other information that the department requests.

15 (i) The department may permit an out-of-state retail merchant to
 16 collect the use tax. However, before the out-of-state retail merchant
 17 may collect the tax, the out-of-state retail merchant must obtain a
 18 registered retail merchant's certificate in the manner provided by this
 19 section. Upon receiving the certificate, the out-of-state retail merchant
 20 becomes subject to the same conditions and duties as an Indiana retail
 21 merchant and must then collect the use tax due on all sales of tangible
 22 personal property that the out-of-state retail merchant knows is
 23 intended for use in Indiana.

24 (j) Except as provided in subsection (k), the department shall submit
 25 to the township assessor, **or the county assessor if there is no**
 26 **township assessor for the township**, before July 15 of each year:

- 27 (1) the name of each retail merchant that has newly obtained a
 28 registered retail merchant's certificate between March 2 of the
 29 preceding year and March 1 of the current year for a place of
 30 business located in the township **or county**; and
- 31 (2) the address of each place of business of the taxpayer in the
 32 township **or county**.

33 (k) If the duties of the township assessor have been transferred to
 34 the county assessor as described in IC 6-1.1-1-24, the department shall
 35 submit the information listed in subsection (j) to the county assessor."

36 Delete page 123.

37 Page 124, delete lines 1 through 23.

38 Page 127, line 22, reset in roman "township assessors".

39 Page 127, line 22, after "assessors" insert "(if any)".

40 Page 127, line 22, reset in roman "and".

41 Page 128, delete lines 13 through 42, begin a new paragraph and
 42 insert:

43 "SECTION 138. IC 25-34.1-3-8, AS AMENDED BY P.L.57-2007,
 44 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 45 JULY 1, 2008]: Sec. 8. (a) This section does not preclude a person
 46 who:

- 47 (1) is not licensed or certified as a real estate appraiser under this

- 1 section; and
- 2 (2) is licensed as a broker under this article;
- 3 from appraising real estate in Indiana for compensation.
- 4 (b) As used in this section, "federal act" refers to Title XI of the
- 5 Financial Institutions Reform, Recovery, and Enforcement Act (12
- 6 U.S.C. 3331 through 3351).
- 7 (c) The commission shall adopt rules to establish a real estate
- 8 appraiser licensure and certification program to be administered by the
- 9 board.
- 10 (d) The commission may not adopt rules under this section except
- 11 upon the action and written recommendations of the board under
- 12 IC 25-34.1-8-6.5.
- 13 (e) The real estate appraiser licensure and certification program
- 14 established by the commission under this section must meet the
- 15 requirements of:
- 16 (1) the federal act;
- 17 (2) any federal regulations adopted under the federal act; and
- 18 (3) any other requirements established by the commission as
- 19 recommended by the board, including requirements for education,
- 20 experience, examination, reciprocity, and temporary practice.
- 21 (f) The real estate appraiser licensure and certification requirements
- 22 established by the commission under this section must require a person
- 23 to meet the standards for real estate appraiser certification and
- 24 licensure established:
- 25 (1) under the federal act;
- 26 (2) by federal regulations; and
- 27 (3) **under** any other requirements established by the commission
- 28 as recommended by the board, including requirements for
- 29 education, experience, examination, reciprocity, and temporary
- 30 practice.
- 31 (g) The commission may require continuing education as a
- 32 condition of renewal for real estate appraiser licensure and
- 33 certification.
- 34 (h) The following are not required to be a licensed or certified real
- 35 estate appraiser to perform the requirements of IC 6-1.1-4:
- 36 (1) A county assessor. ~~who holds office under IC 36-2-15.~~
- 37 (2) A township assessor. ~~who holds office under IC 36-6-5.~~
- 38 (3) An individual employed by an officer described in subdivision
- 39 ~~(1) or (2):~~ **employee of a county or township assessor.**
- 40 (i) Notwithstanding IC 25-34.1-3-2(a):
- 41 (1) only a person who receives a license or certificate issued
- 42 under the real estate appraiser licensure and certification program
- 43 established under this section may appraise real estate involved
- 44 in transactions governed by:
- 45 (A) the federal act; and
- 46 (B) any regulations adopted under the federal act;
- 47 as determined under rules adopted by the commission, as

recommended by the board; and

(2) a person who receives a license or certificate issued under the real estate appraiser licensure and certification program established under this section may appraise real estate not involved in transactions governed by:

(A) the federal act; and

(B) any regulations adopted under the federal act;

as determined under rules adopted by the commission, as recommended by the board.

SECTION 139. IC 32-21-2-13, AS AMENDED BY P.L.219-2007, SECTION 100, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. (a) Except as provided in subsection (c), if the auditor of the county or the township assessor (**if any**) under IC 6-1.1-5-9 and IC 6-1.1-5-9.1 determines it necessary, an instrument transferring fee simple title to less than the whole of a tract that will result in the division of the tract into at least two (2) parcels for property tax purposes may not be recorded unless the auditor or township assessor is furnished a drawing or other reliable evidence of the following:

(1) The number of acres in each new tax parcel being created.

(2) The existence or absence of improvements on each new tax parcel being created.

(3) The location within the original tract of each new tax parcel being created.

(b) Any instrument that is accepted for recording and placed of record that bears the endorsement required by IC 36-2-11-14 is presumed to comply with this section.

(c) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor."

Delete page 129.

Page 130, delete lines 1 through 11.

Page 133, line 11, reset in roman "township assessor".

Page 133, line 11, after "township assessor" insert "**(if any)**".

Page 133, line 11, reset in roman "or the".

Page 134, line 34, reset in roman "township assessor".

Page 134, line 34, after "assessor" insert "**(if any)**".

Page 134, line 34, reset in roman "or the".

Page 135, line 19, after "assessor" insert "**or a township assessor**".

Page 135, delete lines 25 through 42, begin a new paragraph and insert:

"SECTION 143. IC 36-1-8-14.2, AS AMENDED BY P.L.219-2007, SECTION 105, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 14.2. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

(1) Assessed value.

(2) Exemption.

(3) Owner.

(4) Person.

(5) Property taxation.

(6) Real property.

(7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7.

(d) Subject to the approval of a property owner, the governing body of a political subdivision may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7, if the improvements that qualify the real property for an exemption were begun or acquired after December 31, 2001. The ordinance remains in full force and effect until repealed or modified by the governing body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied by the governing body for the political subdivision upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection (d). Except as provided in subsection (j), the township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township**, shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be deposited in the unit's affordable housing fund established under IC 5-20-5-15.5 and used for any purpose for which the affordable housing fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(i) This section does not apply to a county that contains a consolidated city or to a political subdivision of the county.

(j) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 144. IC 36-2-5-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) Before the Thursday after the first Monday in August of each year, each county officer and township assessor **(if any)** shall prepare an itemized

1 estimate of the amount of money required for ~~his~~ **the officer's or**
 2 **assessor's** office for the next calendar year. Each budget estimate
 3 under this section must include:

- 4 (1) the compensation of the officer;
- 5 (2) the expense of employing deputies;
- 6 (3) the expense of office supplies, itemized by the quantity and
 7 probable cost of each kind of supplies;
- 8 (4) the expense of litigation for the office; and
- 9 (5) other expenses of the office, specifically itemized;

10 that are payable out of the county treasury.

11 (b) If all or part of the expenses of a county office may be paid out
 12 of the county treasury, but only under an order of the county executive
 13 to that effect, the expenses of the office shall be included in the
 14 officer's budget estimate and may not be included in the county
 15 executive's budget estimate.

16 SECTION 145. IC 36-2-6-8 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) The county
 18 executive or a court may not make an allowance to a county officer for:

- 19 (1) services rendered in a criminal action;
- 20 (2) services rendered in a civil action; or
- 21 (3) extra services rendered in ~~his~~ **the county officer's** capacity as
 22 a county officer.

23 (b) The county executive may make an allowance to the clerk of the
 24 circuit court, county auditor, county treasurer, county sheriff, township
 25 assessor (**if any**), or county assessor, or to any of those officers'
 26 employees, only if:

- 27 (1) the allowance is specifically required by law; or
- 28 (2) the county executive finds, on the record, that the allowance
 29 is necessary in the public interest.

30 (c) A member of the county executive who recklessly violates
 31 subsection (b) commits a Class C misdemeanor and forfeits ~~his~~ **the**
 32 **member's** office.

33 SECTION 146. IC 36-2-6-22, AS AMENDED BY P.L.219-2007,
 34 SECTION 107, IS AMENDED TO READ AS FOLLOWS
 35 [EFFECTIVE JULY 1, 2008]: Sec. 22. (a) As used in this section, the
 36 following terms have the meanings set forth in IC 6-1.1-1:

- 37 (1) Assessed value.
- 38 (2) Exemption.
- 39 (3) Owner.
- 40 (4) Person.
- 41 (5) Property taxation.
- 42 (6) Real property.
- 43 (7) Township assessor.

44 (b) As used in this section, "PILOTS" means payments in lieu of
 45 taxes.

46 (c) As used in this section, "property owner" means the owner of
 47 real property described in IC 6-1.1-10-16.7 that is not located in a

1 county containing a consolidated city.

2 (d) Subject to the approval of a property owner, the fiscal body of
3 a county may adopt an ordinance to require the property owner to pay
4 PILOTS at times set forth in the ordinance with respect to real property
5 that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance
6 remains in full force and effect until repealed or modified by the
7 legislative body, subject to the approval of the property owner.

8 (e) The PILOTS must be calculated so that the PILOTS are in an
9 amount equal to the amount of property taxes that would have been
10 levied upon the real property described in subsection (d) if the property
11 were not subject to an exemption from property taxation.

12 (f) PILOTS shall be imposed in the same manner as property taxes
13 and shall be based on the assessed value of the real property described
14 in subsection (d). Except as provided in subsection (i), the township
15 ~~assessors~~ **assessor, or the county assessor if there is no township**
16 **assessor for the township**, shall assess the real property described in
17 subsection (d) as though the property were not subject to an exemption.

18 (g) PILOTS collected under this section shall be distributed in the
19 same manner as if they were property taxes being distributed to taxing
20 units in the county.

21 (h) PILOTS shall be due as set forth in the ordinance and bear
22 interest, if unpaid, as in the case of other taxes on property. PILOTS
23 shall be treated in the same manner as taxes for purposes of all
24 procedural and substantive provisions of law.

25 (i) If the duties of the township assessor have been transferred to the
26 county assessor as described in IC 6-1.1-1-24, a reference to the
27 township assessor in this section is considered to be a reference to the
28 county assessor."

29 Delete pages 136 through 137.

30 Page 138, delete lines 1 through 22.

31 Page 138, delete line 42, begin a new paragraph and insert:

32 "SECTION 149. IC 36-2-15-5, AS AMENDED BY P.L.219-2007,
33 SECTION 108, IS AMENDED TO READ AS FOLLOWS
34 [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) The county assessor shall
35 perform the functions assigned by statute to the county assessor,
36 including the following:

- 37 (1) Countywide equalization.
- 38 (2) Selection and maintenance of a countywide computer system.
- 39 (3) Certification of gross assessments to the county auditor.
- 40 (4) Discovery of omitted property.
- 41 (5) In:

42 (A) a ~~county~~ **township** in which the transfer of duties of the
43 **elected township assessor** is required by subsection ~~(e)~~; (c);
44 or

45 (B) a **township in which the duties relating to the**
46 **assessment of tangible property are not performed by a**
47 **township assessor elected under IC 36-6-5;**

performance of the assessment duties prescribed by IC 6-1.1

(b) The county assessor shall perform the functions of an assessing official under IC 36-6-5-2 in a township with a township assessor-trustee if the township assessor-trustee:

- (1) fails to make a report that is required by law;
- (2) fails to deliver a property tax record to the appropriate officer or board;
- (3) fails to deliver an assessment to the county assessor; or
- (4) fails to perform any other assessing duty as required by statute or rule of the department of local government finance;

within the time period prescribed by statute or rule of the department or within a later time that is necessitated by reason of another official failing to perform the official's functions in a timely manner.

(c) A township with a township trustee-assessor may, with the consent of the township board, enter into an agreement with:

- (1) the county assessor; or
- (2) another township assessor in the county;

to perform any of the functions of an assessing official. A township trustee-assessor may not contract for the performance of any function for a period of time that extends beyond the completion of the township trustee-assessor's term of office.

(d) (b) A transfer of duties between assessors under subsection (c) does not affect:

- (1) any assessment, assessment appeal, or other official action made by an assessor before the transfer; or
- (2) any pending action against, or the rights of any party that may possess a legal claim against, an assessor that is not described in subdivision (1).

Any assessment, assessment appeal, or other official action of an assessor made by the assessor within the scope of the assessor's official duties before the transfer is considered as having been made by the assessor to whom the duties are transferred.

(e) (c) If:

- (1) for a particular general election after June 30, 2008, the person elected to the office of township assessor ~~or the office of township trustee-assessor~~ has not attained the certification of a level two assessor-appraiser; or

- (2) for a particular general election after January 1, 2010, the person elected to the office of township assessor has not attained the certification of a level three assessor-appraiser; a

s provided in ~~IC 3-8-1-23.5~~ IC 3-8-1-23.6 before the date the term of office begins, the assessment duties prescribed by IC 6-1.1 that would otherwise be performed in the township by the township assessor ~~or township trustee-assessor~~ are transferred to the county assessor on that date. If assessment duties in a township are transferred to the county assessor under this subsection, those assessment duties are transferred back to the township assessor ~~or township trustee-assessor~~ (as

appropriate) if at a later election a person who has attained the required level of certification of a level two assessor-appraiser as provided in IC 3-8-1-23.5 referred to in subdivision (1) or (2) is elected to the office of township assessor, or the office of township trustee-assessor.

(f) (d) If assessment duties in a township are transferred to the county assessor under subsection (e): (c),

(1) the office of elected township assessor remains vacant for the period during which the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor, and

(2) the office of township trustee remains in place for the purpose of carrying out all functions of the office other than assessment duties prescribed by IC 6-1.1.

SECTION 93. IC 36-2-16-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) The county assessor may appoint the number of full-time or part-time deputies and employees authorized by the county fiscal body.

(b) After June 30, 2009, an employee of the county assessor who performs real property assessing duties must have attained the level of certification under IC 6-1.1-35.5 that the county assessor is required to attain under IC 3-8-1-23.

SECTION 94. IC 36-2-19-7, AS AMENDED BY P.L.219-2007, SECTION 110, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) Except as provided in subsection (b), in a township county in which IC 6-1.1-5-9 or IC 6-1.1-5-9.1 applies, the county surveyor shall file a duplicate copy of any plat described in section 4 of this chapter with the township assessor (if any).

(b) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 95. IC 36-3-2-10, AS AMENDED BY P.L.219-2007, SECTION 111, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 10. (a) The general assembly finds the following:

(1) That the tax base of the consolidated city and the county have been significantly eroded through the ownership of tangible property by separate municipal corporations and other public entities that operate as private enterprises yet are exempt or whose property is exempt from property taxation.

(2) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the legislative body of the consolidated city and county should be authorized to collect payments in lieu of taxes from these public entities.

(3) That the appropriate maximum payments in lieu of taxes would be the amount of the property taxes that would be paid if

- 1 the tangible property were not subject to an exemption.
- 2 (b) As used in this section, the following terms have the meanings
- 3 set forth in IC 6-1.1-1:
- 4 (1) Assessed value.
- 5 (2) Exemption.
- 6 (3) Owner.
- 7 (4) Person.
- 8 (5) Personal property.
- 9 (6) Property taxation.
- 10 (7) Tangible property.
- 11 (8) Township assessor.
- 12 (c) As used in this section, "PILOTS" means payments in lieu of
- 13 taxes.
- 14 (d) As used in this section, "public entity" means any of the
- 15 following government entities in the county:
- 16 (1) An airport authority operating under IC 8-22-3.
- 17 (2) A capital improvement board of managers under IC 36-10-9.
- 18 (3) A building authority operating under IC 36-9-13.
- 19 (4) A wastewater treatment facility.
- 20 (e) The legislative body of the consolidated city may adopt an
- 21 ordinance to require a public entity to pay PILOTS at times set forth in
- 22 the ordinance with respect to:
- 23 (1) tangible property of which the public entity is the owner or the
- 24 lessee and that is subject to an exemption;
- 25 (2) tangible property of which the owner is a person other than a
- 26 public entity and that is subject to an exemption under IC 8-22-3;
- 27 or
- 28 (3) both.
- 29 The ordinance remains in full force and effect until repealed or
- 30 modified by the legislative body.
- 31 (f) The PILOTS must be calculated so that the PILOTS may be in
- 32 any amount that does not exceed the amount of property taxes that
- 33 would have been levied by the legislative body for the consolidated city
- 34 and county upon the tangible property described in subsection (e) if the
- 35 property were not subject to an exemption from property taxation.
- 36 (g) PILOTS shall be imposed as are property taxes and shall be
- 37 based on the assessed value of the tangible property described in
- 38 subsection (e). Except as provided in subsection (l), the township
- 39 ~~assessors~~ **assessor, or the county assessor if there is no township**
- 40 **assessor for the township**, shall assess the tangible property described
- 41 in subsection (e) as though the property were not subject to an
- 42 exemption. The public entity shall report the value of personal property
- 43 in a manner consistent with IC 6-1.1-3.
- 44 (h) Notwithstanding any law to the contrary, a public entity is
- 45 authorized to pay PILOTS imposed under this section from any legally
- 46 available source of revenues. The public entity may consider these
- 47 payments to be operating expenses for all purposes.

(i) PILOTS shall be deposited in the consolidated county fund and used for any purpose for which the consolidated county fund may be used.

(j) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(k) PILOTS imposed on a wastewater treatment facility may be paid only from the cash earnings of the facility remaining after provisions have been made to pay for current obligations, including:

- (1) operating and maintenance expenses;
- (2) payment of principal and interest on any bonded indebtedness;
- (3) depreciation or replacement fund expenses;
- (4) bond and interest sinking fund expenses; and
- (5) any other priority fund requirements required by law or by any bond ordinance, resolution, indenture, contract, or similar instrument binding on the facility.

(l) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 96. IC 36-3-2-11, AS AMENDED BY P.L.219-2007, SECTION 112, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7 that is located in a county with a consolidated city.

(d) Subject to the approval of a property owner, the legislative body of the consolidated city may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount that is:

- (1) agreed upon by the property owner and the legislative body of

1 the consolidated city;

2 (2) a percentage of the property taxes that would have been levied
3 by the legislative body for the consolidated city and the county
4 upon the real property described in subsection (d) if the property
5 were not subject to an exemption from property taxation; and

6 (3) not more than the amount of property taxes that would have
7 been levied by the legislative body for the consolidated city and
8 county upon the real property described in subsection (d) if the
9 property were not subject to an exemption from property taxation.

10 (f) PILOTS shall be imposed as are property taxes and shall be
11 based on the assessed value of the real property described in subsection
12 (d). Except as provided in subsection (i), the township ~~assessors~~
13 **assessor, or the county assessor if there is no township assessor for**
14 **the township**, shall assess the real property described in subsection (d)
15 as though the property were not subject to an exemption.

16 (g) PILOTS collected under this section shall be deposited in the
17 housing trust fund established under IC 36-7-15.1-35.5 and used for
18 any purpose for which the housing trust fund may be used.

19 (h) PILOTS shall be due as set forth in the ordinance and bear
20 interest, if unpaid, as in the case of other taxes on property. PILOTS
21 shall be treated in the same manner as taxes for purposes of all
22 procedural and substantive provisions of law.

23 (i) If the duties of the township assessor have been transferred to the
24 county assessor as described in IC 6-1.1-1-24, a reference to the
25 township assessor in this section is considered to be a reference to the
26 county assessor.

27 SECTION 97. IC 36-3-6-4, AS AMENDED BY P.L.227-2005,
28 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
29 JULY 1, 2008]: Sec. 4. (a) Before the Wednesday after the first
30 Monday in July each year, the consolidated city and county shall
31 prepare budget estimates for the ensuing budget year under this section.

32 (b) The following officers shall prepare for their respective
33 departments, offices, agencies, or courts an estimate of the amount of
34 money required for the ensuing budget year, stating in detail each
35 category and item of expenditure they anticipate:

36 (1) The director of each department of the consolidated city.

37 (2) Each township assessor **(if any)**, elected county officer, or
38 head of a county agency.

39 (3) The county clerk, for each court ~~of which he is the clerk~~
40 **serves.**

41 (c) In addition to the estimates required by subsection (b), the
42 county clerk shall prepare an estimate of the amount of money that is,
43 under law, taxable against the county for the expenses of cases tried in
44 other counties on changes of venue.

45 (d) Each officer listed in subsection (b)(2) or (b)(3) shall append a
46 certificate to each estimate the officer prepares stating that in the
47 officer's opinion the amount fixed in each item will be required for the

purpose indicated. The certificate must be verified by the oath of the officer.

(e) An estimate for a court or division of a court is subject to modification and approval by the judge of the court or division.

(f) All of the estimates prepared by city officers and county officers shall be submitted to the controller.

(g) The controller shall also prepare an itemized estimate of city and county expenditures for other purposes above the money proposed to be used by the city departments and county officers and agencies.

SECTION 98. IC 36-5-1-3, AS AMENDED BY P.L.219-2007, SECTION 115, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. ~~(a)~~ A petition for incorporation must be accompanied by the following items, to be supplied at the expense of the petitioners:

(1) A survey, certified by a surveyor registered under IC 25-21.5, showing the boundaries of and quantity of land contained in the territory sought to be incorporated.

(2) An enumeration of the territory's residents and landowners and their mailing addresses, completed not more than thirty (30) days before the time of filing of the petition and verified by the persons supplying it.

(3) ~~Except as provided in subsection (b);~~ A statement of the assessed valuation of all real property within the territory, certified by the ~~assessors township assessor~~ of the ~~townships township~~ in which the territory is located, **or the county assessor if there is no township assessor for the township.**

(4) A statement of the services to be provided to the residents of the proposed town and the approximate times at which they are to be established.

(5) A statement of the estimated cost of the services to be provided and the proposed tax rate for the town.

(6) The name to be given to the proposed town.

~~(b) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor."~~

Delete pages 139 through 144.

Page 145, delete lines 1 through 26.

Page 146, between lines 12 and 13, begin a new paragraph and insert:

"SECTION 159. IC 36-6-5-1, AS AMENDED BY P.L.219-2007, SECTION 117, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) Except as provided in subsection (f), a township assessor shall be elected under IC 3-10-2-13 by the voters of ~~each township having:~~ **the following:**

~~(1) a population of more than eight thousand (8,000); or~~

~~(2) an elected township assessor or the authority to elect a~~

township assessor before January 1, 1979.

(1) Each township in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).

(2) Each township:

(A) in which the number of parcels of real property on January 1, 2008, is at least ten thousand (10,000); and

(B) in which all or part of an international airport is located.

(b) Except as provided in subsection (f) and subject to section 1.5 of this chapter, a township assessor shall be elected under IC 3-10-2-14 in each a township having a population of more than five thousand (5,000) but not more than eight thousand (8,000); if the legislative body of the township:

(1) by resolution, declares that the office of township assessor is necessary; and

(2) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed under IC 3-8-2.

in a general election after the number of parcels of real property in the township on the January 1 that last precedes the general election reaches fifteen thousand (15,000).

(c) Except as provided in subsection (f), a township government that is created by merger under IC 36-6-1.5 shall elect only one (1) township assessor under this section.

(d) The township assessor must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the township.

(e) The term of office of a township assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified. However, the term of office of a township assessor elected at a general election in which no other township officer is elected ends on December 31 after the next election in which any other township officer is elected.

(f) A person who runs for the office of township assessor in an election after June 30, 2008, is subject to IC 3-8-1-23.5.

SECTION 160. IC 36-6-5-1.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 1.5. (a) For purposes of this section, "parcel" refers to a parcel of real property.**

(b) For purposes of this section, "election year" refers to the calendar year in which a general election occurs.

(c) For purposes of this section, "preceding year" refers to the calendar year that immediately precedes the election year.

(d) If the election is approved under this section, a township assessor shall be elected in the general election in the election year

1 for a township in which the number of parcels in the township on
2 July 1 of the preceding year reaches fifteen thousand (15,000).

3 (e) Before August 1 of the preceding year, for each township in
4 which the number of parcels in the township on January 1 of the
5 preceding year was less than fifteen thousand (15,000), the county
6 auditor shall notify the county council or the city-county council if
7 the number of parcels in the township on July 1 of the preceding
8 year has reached fifteen thousand (15,000).

9 (f) A county council notified under subsection (e) may adopt an
10 ordinance before November 1 of the preceding year to recommend
11 to the executive of the county that a township assessor be elected
12 for the township in the general election in the election year. Subject
13 to subsection (g), if the county council adopts an ordinance under
14 this subsection, the executive of the county may adopt an ordinance
15 before January 1 of the election year to determine that:

16 (1) candidates for the office of township assessor will be
17 selected in the primary election in the election year; and

18 (2) a township assessor will be elected for the township in the
19 general election in the election year.

20 (g) An ordinance of the executive of the county referred to in
21 subsection (f) is adopted only if the ordinance is approved by
22 unanimous vote of the members present.

23 (h) A city-county council notified under subsection (e) may
24 adopt an ordinance before November 1 of the preceding year to
25 determine that:

26 (1) candidates for the office of township assessor will be
27 selected in the primary election in the election year; and

28 (2) a township assessor will be elected for the township in the
29 general election in the election year.

30 (i) A county council, the executive of a county, and a city-county
31 council shall provide an ordinance adopted under this section to:

32 (1) the executive of the township that is the subject of the
33 ordinance; and

34 (2) the county election board.

35 SECTION 161. IC 36-6-5-2, AS AMENDED BY P.L.219-2007,
36 SECTION 118, IS AMENDED TO READ AS FOLLOWS
37 [EFFECTIVE UPON PASSAGE]: Sec. 2. ~~(a) This section applies to~~
38 ~~townships that do not have an elected or appointed and qualified~~
39 ~~township assessor.~~

40 ~~(b)~~ (a) Except as provided in subsection ~~(e)~~ (d):

41 (1) the township executive **in a township that on January 1,**
42 **2008, does not qualify to have an elected township assessor**
43 **under section 1 of this chapter** shall perform all the duties and
44 has all the rights and powers of **township assessor until July 1,**
45 **2008; and**

46 (2) **except as provided in subsection (e), after June 30, 2008,**
47 **the county assessor shall perform the duties of township**
48 **assessor in each township in which the number of parcels of**

1 **real property on January 1, 2008, is less than fifteen thousand**
 2 **(15,000).**

3 ~~(c)~~ **(b)** If a township qualifies under ~~IC 36-6-5-1~~ **section 1 of this**
 4 **chapter** to elect a township assessor, the ~~executive county assessor~~
 5 shall continue to serve as assessor until

6 ~~(1) as a township~~ assessor is appointed or elected and qualified.
 7 or

8 ~~(2) the duties of the township assessor are transferred to the~~
 9 county assessor as described in ~~IC 6-1.1-1-24~~.

10 ~~(d)~~ **(c)** The bond filed by the executive in the capacity as executive
 11 also covers the executive's duties as assessor.

12 ~~(e)~~ **(d)** Subsection ~~(b)~~ **(a)(1)** does not apply if the duties of the
 13 **township executive who would otherwise perform the duties of**
 14 township assessor have been transferred to the county assessor as
 15 described in IC 6-1.1-1-24.

16 **(e) Subsection (a)(2) does not apply to a township:**

17 **(1) in which the number of parcels of real property on**
 18 **January 1, 2008, is at least ten thousand (10,000); and**

19 **(2) in which all or part of an international airport is located.**

20 SECTION 162. IC 36-6-5-4 IS ADDED TO THE INDIANA CODE
 21 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 22 1, 2008]: **Sec. 4. After June 30, 2009, an employee of a township**
 23 **assessor who performs real property assessing duties must have**
 24 **attained the level of certification under IC 6-1.1-35.5 that the**
 25 **township assessor is required to attain under IC 3-8-1-23.6."**

26 Page 147, delete lines 30 through 42, begin a new paragraph and
 27 insert:

28 "SECTION 165. IC 36-7-11.2-58, AS AMENDED BY
 29 P.L.219-2007, SECTION 122, IS AMENDED TO READ AS
 30 FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 58. (a)** A person who
 31 has filed a petition under section 56 or 57 of this chapter shall, not later
 32 than ten (10) days after the filing, serve notice upon all interested
 33 parties. The notice must state the following:

34 (1) The full name and address of the following:

35 (A) The petitioner.

36 (B) Each attorney acting for and on behalf of the petitioner.

37 (2) The street address of the Meridian Street and bordering
 38 property for which the petition was filed.

39 (3) The name of the owner of the property.

40 (4) The full name and address of, and the type of business, if any,
 41 conducted by:

42 (A) each person who at the time of the filing is a party to; and

43 (B) each person who is a disclosed or an undisclosed principal
 44 for whom the party was acting as agent in entering into;

45 a contract of sale, lease, option to purchase or lease, agreement to
 46 build or develop, or other written agreement of any kind or nature
 47 concerning the subject property or the present or future

ownership, use, occupancy, possession, or development of the subject property.

(5) A description of the contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement sufficient to disclose the full nature of the interest of the party or of the party's principal in the subject property or in the present or future ownership, use, occupancy, possession, or development of the subject property.

(6) A description of the proposed use for which the rezoning or zoning variance is sought, sufficiently detailed to appraise the notice recipient of the true character, nature, extent, and physical properties of the proposed use.

(7) The date of the filing of the petition.

(8) The date, time, and place of the next regular meeting of the commission if a petition is for approval of a zoning variance. If a petition is filed with the development commission, the notice does not have to specify the date of a hearing before the commission or the development commission. However, the person filing the petition shall give ten (10) days notice of the date, time, and place of a hearing before the commission on the petition after the referral of the petition to the commission by the development commission.

(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in:

(1) the offices of the township assessors (**if any**); or

(2) the office of the county assessor;

as of the date of filing are considered determinative of the persons who are owners.

SECTION 166. IC 36-7-11.3-6, AS AMENDED BY P.L.219-2007, SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 6. As used in this chapter, "notice" means written notice:

(1) served personally upon the person, official, or office entitled to the notice; or

(2) served upon the person, official, or office by placing the notice in the United States mail, first class postage prepaid, properly addressed to the person, official, or office. Notice is considered served if mailed in the manner prescribed by this subdivision properly addressed to the following:

(A) The governor, both to the address of the governor's official residence and to the governor's executive office in Indianapolis.

(B) The Indiana department of transportation, to the commissioner.

(C) The department of natural resources, both to the director of the department and to the director of the department's

1 division of historic preservation and archeology.

2 (D) The municipal plan commission.

3 (E) An occupant, to:

4 (i) the person by name; or

5 (ii) if the name is unknown, the "Occupant" at the address of
6 the primary or secondary property occupied by the person.

7 (F) An owner, to the person by the name shown to be the name
8 of the owner, and at the person's address, as appears in the
9 records in the bound volumes of the most recent real estate tax
10 assessment records as the records appear in:

11 (i) the offices of the township assessors (**if any**); or

12 (ii) the office of the county assessor.

13 (G) The society, to the organization at the latest address as
14 shown in the records of the commission.

15 SECTION 167. IC 36-7-11.3-52, AS AMENDED BY P.L.219-2007,
16 SECTION 124, IS AMENDED TO READ AS FOLLOWS
17 [EFFECTIVE JULY 1, 2008]: Sec. 52. (a) A person who has filed a
18 petition under section 50 or 51 of this chapter shall, not later than ten
19 (10) days after the filing, serve notice upon all interested parties. The
20 notice must state the following:

21 (1) The full name and address of the following:

22 (A) The petitioner.

23 (B) Each attorney acting for and on behalf of the petitioner.

24 (2) The street address of the primary and secondary property for
25 which the petition was filed.

26 (3) The name of the owner of the property.

27 (4) The full name and address of and the type of business, if any,
28 conducted by:

29 (A) each person who at the time of the filing is a party to; and

30 (B) each person who is a disclosed or an undisclosed principal
31 for whom the party was acting as agent in entering into;

32 a contract of sale, lease, option to purchase or lease, agreement to
33 build or develop, or other written agreement of any kind or nature
34 concerning the subject property or the present or future
35 ownership, use, occupancy, possession, or development of the
36 subject property.

37 (5) A description of the contract of sale, lease, option to purchase
38 or lease, agreement to build or develop, or other written
39 agreement sufficient to disclose the full nature of the interest of
40 the party or of the party's principal in the subject property or in
41 the present or future ownership, use, occupancy, possession, or
42 development of the subject property.

43 (6) A description of the proposed use for which the rezoning or
44 zoning variance is sought, sufficiently detailed to appraise the
45 notice recipient of the true character, nature, extent, and physical
46 properties of the proposed use.

47 (7) The date of the filing of the petition.

(8) The date, time, and place of the next regular meeting of the commission if a petition is for approval of a zoning variance. If a petition is filed with the development commission, the notice does not have to specify the date of a hearing before the commission or the development commission. However, the person filing the petition shall give ten (10) days notice of the date, time, and place of a hearing before the commission on the petition after the referral of the petition to the commission by the development commission.

(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in:

- (1) the offices of the township assessors **(if any)**; or
- (2) the office of the county assessor;

as of the date of filing are considered determinative of the persons who are owners.

SECTION 168. IC 36-7-15.1-32, AS AMENDED BY P.L.219-2007, SECTION 130, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 32. (a) The commission must establish a program for housing. The program, which may include such elements as the commission considers appropriate, must be adopted as part of a redevelopment plan or amendment to a redevelopment plan, and must establish an allocation area for purposes of sections 26 and 35 of this chapter for the accomplishment of the program.

(b) The notice and hearing provisions of sections 10 and 10.5 of this chapter apply to the resolution adopted under subsection (a). Judicial review of the resolution may be made under section 11 of this chapter.

(c) Before formal submission of any housing program to the commission, the department shall consult with persons interested in or affected by the proposed program and provide the affected neighborhood associations, residents, township assessors **(if any)**, and the county assessor with an adequate opportunity to participate in an advisory role in planning, implementing, and evaluating the proposed program. The department may hold public meetings in the affected neighborhood to obtain the views of neighborhood associations and residents.

SECTION 169. IC 36-7-30-31, AS AMENDED BY P.L.219-2007, SECTION 136, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Owner.
- (3) Person.
- (4) Personal property.
- (5) Property taxation.
- (6) Tangible property.
- (7) Township assessor.

- 1 (b) As used in this section, "PILOTS" means payments in lieu of
2 taxes.
- 3 (c) The general assembly finds the following:
- 4 (1) That the closing of a military base in a unit results in an
5 increased cost to the unit of providing governmental services to
6 the area formerly occupied by the military base.
- 7 (2) That military base property held by a reuse authority is exempt
8 from property taxation, resulting in the lack of an adequate tax
9 base to support the increased governmental services.
- 10 (3) That to restore this tax base and provide a proper allocation of
11 the cost of providing governmental services the fiscal body of the
12 unit should be authorized to collect PILOTS from the reuse
13 authority.
- 14 (4) That the appropriate maximum PILOTS would be the amount
15 of the property taxes that would be paid if the tangible property
16 were not exempt.
- 17 (d) The fiscal body of the unit may adopt an ordinance to require a
18 reuse authority to pay PILOTS at times set forth in the ordinance with
19 respect to tangible property of which the reuse authority is the owner
20 or the lessee and that is exempt from property taxes. The ordinance
21 remains in full force and effect until repealed or modified by the fiscal
22 body.
- 23 (e) The PILOTS must be calculated so that the PILOTS do not
24 exceed the amount of property taxes that would have been levied by the
25 fiscal body for the unit upon the tangible property described in
26 subsection (d) if the property were not exempt from property taxation.
- 27 (f) PILOTS shall be imposed as are property taxes and shall be
28 based on the assessed value of the tangible property described in
29 subsection (d). Except as provided in subsection (j), the township
30 ~~assessors~~ **assessor, or the county assessor if there is no township**
31 **assessor for the township**, shall assess the tangible property described
32 in subsection (d) as though the property were not exempt. The reuse
33 authority shall report the value of personal property in a manner
34 consistent with IC 6-1.1-3.
- 35 (g) Notwithstanding any other law, a reuse authority is authorized
36 to pay PILOTS imposed under this section from any legally available
37 source of revenues. The reuse authority may consider these payments
38 to be operating expenses for all purposes.
- 39 (h) PILOTS shall be deposited in the general fund of the unit and
40 used for any purpose for which the general fund may be used.
- 41 (i) PILOTS shall be due as set forth in the ordinance and bear
42 interest, if unpaid, as in the case of other taxes on property. PILOTS
43 shall be treated in the same manner as property taxes for purposes of
44 all procedural and substantive provisions of law.
- 45 (j) If the duties of the township assessor have been transferred to the
46 county assessor as described in IC 6-1.1-1-24, a reference to the
47 township assessor in this section is considered to be a reference to the

1 county assessor.

2 SECTION 171. IC 36-7-30.5-34, AS AMENDED BY P.L.219-2007,
3 SECTION 139, IS AMENDED TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2008]: Sec. 34. (a) As used in this section, the
5 following terms have the meanings set forth in IC 6-1.1-1:

6 (1) Assessed value.

7 (2) Owner.

8 (3) Person.

9 (4) Personal property.

10 (5) Property taxation.

11 (6) Tangible property.

12 (7) Township assessor.

13 (b) As used in this section, "PILOTS" means payments in lieu of
14 taxes.

15 (c) The general assembly finds the following:

16 (1) That the closing of a military base in a unit results in an
17 increased cost to the unit of providing governmental services to
18 the area formerly occupied by the military base.

19 (2) That military base property held by a development authority
20 is exempt from property taxation, resulting in the lack of an
21 adequate tax base to support the increased governmental services.

22 (3) That to restore this tax base and provide a proper allocation of
23 the cost of providing governmental services the fiscal body of the
24 unit should be authorized to collect PILOTS from the
25 development authority.

26 (4) That the appropriate maximum PILOTS would be the amount
27 of the property taxes that would be paid if the tangible property
28 were not exempt.

29 (d) The fiscal body of the unit may adopt an ordinance to require a
30 development authority to pay PILOTS at times set forth in the
31 ordinance with respect to tangible property of which the development
32 authority is the owner or the lessee and that is exempt from property
33 taxes. The ordinance remains in full force and effect until repealed or
34 modified by the fiscal body.

35 (e) The PILOTS must be calculated so that the PILOTS do not
36 exceed the amount of property taxes that would have been levied by the
37 fiscal body for the unit upon the tangible property described in
38 subsection (d) if the property were not exempt from property taxation.

39 (f) PILOTS shall be imposed as are property taxes and shall be
40 based on the assessed value of the tangible property described in
41 subsection (d). Except as provided in subsection (j), the township
42 ~~assessors~~ **assessor, or the county assessor if there is no township**
43 **assessor for the township,** shall assess the tangible property described
44 in subsection (d) as though the property were not exempt. The
45 development authority shall report the value of personal property in a
46 manner consistent with IC 6-1.1-3.

47 (g) Notwithstanding any other law, a development authority is

1 authorized to pay PILOTS imposed under this section from any legally
 2 available source of revenues. The development authority may consider
 3 these payments to be operating expenses for all purposes.

4 (h) PILOTS shall be deposited in the general fund of the unit and
 5 used for any purpose for which the general fund may be used.

6 (i) PILOTS shall be due as set forth in the ordinance and bear
 7 interest, if unpaid, as in the case of other taxes on property. PILOTS
 8 shall be treated in the same manner as property taxes for purposes of
 9 all procedural and substantive provisions of law.

10 (j) If the duties of the township assessor have been transferred to the
 11 county assessor as described in IC 6-1.1-1-24, a reference to the
 12 township assessor in this section is considered to be a reference to the
 13 county assessor.

14 SECTION 172. IC 36-9-11.1-11, AS AMENDED BY P.L.219-2007,
 15 SECTION 143, IS AMENDED TO READ AS FOLLOWS
 16 [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) All property of every kind,
 17 including air rights, acquired for off-street parking purposes, and all its
 18 funds and receipts, are exempt from taxation for all purposes. When
 19 any real property is acquired by the consolidated city, the county
 20 auditor shall, upon certification of that fact by the board, cancel all
 21 taxes then a lien. The certificate of the board must specifically describe
 22 the real property, including air rights, and the purpose for which
 23 acquired.

24 (b) A lessee of the city may not be assessed any tax upon any land,
 25 air rights, or improvements leased from the city, but the separate
 26 leasehold interest has the same status as leases on taxable real property,
 27 notwithstanding any other law. ~~Except as provided in subsection (c);~~
 28 Whenever the city sells any such property to anyone for private use, the
 29 property becomes liable for all taxes after that, as other property is so
 30 liable and is assessed, and the board shall report all such sales to the
 31 township assessor, **or the county assessor if there is no township**
 32 **assessor for the township**, who shall cause the property to be upon the
 33 proper tax records.

34 (c) If the duties of the township assessor have been transferred to the
 35 county assessor as described in IC 6-1.1-1-24, a reference to the
 36 township assessor in this section is considered to be a reference to the
 37 county assessor."

38 Delete pages 148 through 154.

39 Page 155, delete lines 1 through 18, begin a new paragraph and
 40 insert:

41 "SECTION 173. THE FOLLOWING ARE REPEALED
 42 [EFFECTIVE JULY 1, 2008]: IC 3-8-1-23.5; IC 6-1.1-1-5.5;
 43 IC 6-1.1-1-22.7; IC 6-1.1-4-13.8; IC 6-1.1-35.2-1; IC 6-1.1-35.5-9.

44 SECTION 174. [EFFECTIVE JULY 1, 2008] **(a) This SECTION**
 45 **applies to an elected township assessor:**

46 **(1) for whom the county assessor performs the duties of**
 47 **township assessor after June 30, 2008, under IC 36-6-5-2(a),**

as amended by this act; and

(2) who before July 1, 2008, is:

(A) elected to; or

(B) selected to fill a vacancy in;

the office of elected township assessor.

(b) Notwithstanding any other provision of this act, an elected township assessor referred to in subsection (a) is entitled to remain in office until the end of the term to which the individual was elected or for which the individual was selected to fill a vacancy. The sole duty of the individual after June 30, 2008, is to assist the county assessor in the transfer, effective July 1, 2008, of records and operations from the township assessor to the county assessor under this act.

(c) If the office of township assessor is subject to the election on November 4, 2008, the term of office of the incumbent township assessor as of that date ends on December 31, 2008.

(d) This SECTION expires January 1, 2013.

SECTION 175. [EFFECTIVE UPON PASSAGE] (a) Except as provided in subsection (b), IC 3-13-11 does not apply to a vacancy in the office of elected township assessor that occurs after the effective date of this SECTION and before July 1, 2008, in a township in which the number of parcels of real property on January 1, 2008, is less than fifteen thousand (15,000).

(b) Subsection (a) does not apply to a township:

(1) in which the number of parcels of real property on January 1, 2008, is at least ten thousand (10,000); and

(2) in which all or part of an international airport is located.

(c) This SECTION expires July 1, 2008.

SECTION 176. [EFFECTIVE JULY 1, 2008] (a) Each:

(1) elected township assessor; or

(2) township trustee-assessor;

whose duties relating to the assessment of tangible property are transferred to the county assessor under this act shall organize the records of the township assessor's office relating to the assessment of tangible property in a manner prescribed by the department of local government finance and transfer the records to the county assessor as directed by the department. The department shall, before July 1, 2008, determine a procedure and schedule for the transfer of the records. A township assessor shall complete the transfer of records and operations to the county assessor before the date of transfer of duties described in this subsection."

Page 156, delete lines 9 through 42, begin a new paragraph and insert:

"SECTION 180. [EFFECTIVE UPON PASSAGE] (a) If the department of local government finance is required to adopt rules under IC 6-1.1-31.5-3.5(j), as added by this act, the department shall, before July 1, 2009, prepare a request for funding of the

software system referred to in IC 6-1.1-31.5-3.5(e), as amended by this act, in the state biennial budget for the state fiscal years beginning July 1, 2009, and ending June 30, 2011.

(b) This SECTION expires July 1, 2011.

SECTION 181. [EFFECTIVE UPON PASSAGE] (a) The following are transferred to the county assessor:

(1) On July 1, 2008:

(A) employment positions as of June 30, 2008, of each elected township assessor in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under this act, including:

(i) the employment position of the elected township assessor; and

(ii) the employment positions of all employees of the elected township assessor;

(B) real and personal property of:

(i) elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under this act; and

(ii) township trustee-assessors in the county;

used solely to carry out property assessment duties;

(C) obligations outstanding on June 30, 2008, of :

(i) elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under this act; and

(ii) township trustee-assessors in the county;

relating to the assessment of tangible property; and

(D) funds on hand for the purpose of carrying out property assessment duties in the amount determined by the county auditor.

(2) On the date after June 30, 2008, on which an elected township assessor who remains in office under this act with the sole duty of transferring records and operations from the township assessor to the county assessor leaves office, funds on hand for the operation of the assessor's office in the amount determined by the county auditor.

(b) Before July 1, 2008, the county assessor shall interview, or give the opportunity to interview to, each individual who:

(1) is an employee of:

(A) an elected township assessor in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under this act; or

(B) a trustee-assessor in the county;

as of the effective date of this SECTION; and

(2) applies before June 1, 2008, for an employment position referred to in subsection (a)(1)(A).

(c) A township served on June 30, 2008, by a township assessor

1 whose duties relating to the assessment of tangible property are
 2 transferred to the county assessor under this act shall transfer to
 3 the county assessor all revenue received after June 30, 2008, that
 4 is received by the township for the purpose of carrying out
 5 property assessment duties in the amount determined by the
 6 county auditor.

7 SECTION 182. [EFFECTIVE UPON PASSAGE] (a) Before April
 8 15, 2008, each county auditor shall certify to the county assessor,
 9 the executive of the county (as defined in IC 36-1-2-5), the fiscal
 10 body of the county (as defined in IC 36-1-2-6), and the county
 11 election board the name of:

12 (1) each township in the county in which the number of
 13 parcels of real property on January 1, 2008, is at least fifteen
 14 thousand (15,000); and

15 (2) each township in the county:

16 (A) in which the number of parcels of real property on
 17 January 1, 2008, is at least ten thousand (10,000); and

18 (B) in which all or part of an international airport is
 19 located.

20 (b) This SECTION expires July 1, 2008."

21 Page 157, delete lines 1 through 6.

22 Renumber all SECTIONS consecutively.

(Reference is to SB 16 as reprinted January 18, 2008.)

Senator YOUNG R MICHAEL